The Impact of Management Reconstruction on Corporate Social Responsibility Online Reporting by Libyan Oil Companies in the Wake of the Arab Spring

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بسم الله الرحمن الرحيم

In the name of ALLAH, most gracious, most merciful

Declaration

I confirm that this is my own work and the use of all material from other sources has been properly and fully acknowledged.

Signature: _____

Date: June 2019

Abstract

This thesis aims to investigate the inferred relationship between the political change in Libya since 2011, caused by the Arab spring, and online/website CSR disclosures by oil companies operating in Libya. The first institutional impact of the Arab spring involved extensive management reconstruction in late 2011 arising from political disloyalty to the former regime. This study investigates the probable influence of this institutional impact on web-based CSR & sustainability disclosures and practice from different perspectives.

The research involved collecting disclosure data from the websites of 13 different oil companies as well as conducting interviews with employees in Libyan oil sector to gauge their perceptions regarding this phenomenon. A range of analytic methods were then used to obtain deductive and inductive findings, some of which are novel.

The findings from this longitudinal study indicate that there has been a significant change in the CSR & sustainability disclosure agendas of oil companies from different perspectives. This change has coincided with extensive management reconstruction in late 2011 and beyond. The interviewees identified a range of sectoral obstacles and national tribulations that impacted on oil companies' CSR & sustainability disclosures and practice. As these obstacles threaten the legitimacy of oil companies' activities, interviewees introduced short- and long-term solutions to tackle the obstacles. Accordingly, the inferred relationship between the Arab spring in Libya and web-based CSR disclosure of oil companies in Libya is evident from different perspectives.

Acknowledgements and Dedication

I would like to first thank almighty Allah for helping me to accomplish this achievement at the University of Reading.

In my PhD journey, I found great support, patience and sympathy from my wife. She has proved that she is truly a partner and can accommodate my responsibilities as a Dad in front of my children. In many challenging situations throughout this research journey, she was a true rescuer. I really appreciate her effective support that helped boost my self-confidence. The second most important contributors to my success are my children. I hope this success will be a candle that lights their future.

I would like to send mercy and thoughts to the spirit of my father (1936-2006), who was dreaming to see me in this stage of life, accomplishing what he had constantly advised me to do.

To my beloved Mum, I acknowledge my indebtedness to her due to her honest support throughout these four years. Her frequent contact perpetually fuels my enthusiasm to keep performing well. In this stage of my life, I can say that her continuous blessed prays for me cannot be ignored.

I appreciate the efforts of my supervisor (Professor Jill Atkins) who was my closest carer along the PhD journey. Since the first month in my PhD study, when I was merely crawling in my research, her support to me was effective and efficient.

I would also like to thank the people, working in the Libyan oil sector, who accepted my invitation to interview, especially those who unhesitatingly and quickly responded to my call despite the very tense situation of the country.

The empirical outcome of this thesis is entirely dedicated to my country, namely Libya. This country needs our prayers and thoughts nowadays more than ever before.

Tariq S. Almontaser

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List of Abbreviations

ACOPs	Approved Code of Practices
ASCs	Arab Spring Countries
AVWs	Arabic Version Websites
BBBEE	Broad-Based Black Economic Empowerment
CED	Corporate Environmental Disclosure
CR	Corporate Responsibility
CSR	Corporate Social Responsibility
DCs	*Dates of Capture* CSR information
DPs	*Dates of Publishing* CSR information
EVWs	English Versions Websites
EPSA	Exploration and Production Sharing Agreement
GARI	Governance, Accountability & Responsible Investment
GDP	Gross Domestic Production
GRI	Global Reporting Initiative
H&S	Health and Safety
HR	Human Resources
HS&E	Health and Safety & Environment
HTML	Hypertext Mark-up Language
IT	Information Technology
IOC	International Oil Companies
ISO	International Organization for Standardization
IUCN	International Union for Conservation of Nature
IV	Independent Variable
JVCs	Joint Venture oil Companies
LCM	Libyan Stock Market
MNCs	Multi-National oil Companies
NCs	Nation oil Companies
NDR	Number of Data Records
NGOs	Non-profitable Organisations
NOC	National Oil Corporation
NTC	National Transitional Council
OHSAS	Occupational Health and Safety Advisory Services
PAB	Public Audit Bureau
PDF	Portable Document Format

List of Abbreviations

PHPC	Poverty Headcount Per Capita
QUAL	Qualitative
QUAN	Quantitative
SAPs	Social Accounting Practices
SC	Skewness Coefficient
SCSRD	Significance of CSR Disclosure
SDGs	Sustainable Development Goals
SEC	Stock Exchange Company
STAW	Stakeholders' Awareness of CSR & sustainability disclosure and practice.
STDEV	Standard Deviation
TARIQ	Totality Assessment for Rating Internet-disclosure's Qualities.
VIF	Variance Inflation Factor
UN	United Nations
UNEP	United Nations Environmental Programme
URL	Universal Resource Locator
WGIs	World Governance Indictors
WTO	World Trade Organisations

Candidate's List of the Study Outputs

Referred Conference Research Papers presented and published in proceeding

Almontaser, T. (2017). Quantitative and Qualitative Assessment of Sustainable Development Goals (SDG) Disclosure: an empirical study. *In oikos Young Scholars Finance Academy*. Zurich-Switzerland: University of Zurich.

Almontaser, T. (2019). New Approaches in Assessing CSR & Sustainability Disclosure: Insights into the Updateability of Web-based Data. *In BAFA Annual Conference*. Birmingham: University of Birmingham.

Chapter One: The Outline of Thesis

Social and environmental concerns represent significant considerations in determining institutional growth in terms of profitability (Heslin & Ochoa, 2008). In particular, Corporate Social Responsibility (CSR) practices in the Middle East have become business patterns that need to be integrated into proposed business plans (D. Jamali & Sidani, 2012, p. 22), especially in Arab Spring Countries (ASCs) which are socially considered as places for 'Forging shared values and nurturing trust back to life in pursuit of a shared vision of community' (Ibid 2012, p. 43). However, Jamali and Sidani (2012, p. 22) claim that ASCs have made dramatic political changes,   and that political activities should consider and actively build on the concept of CSR.

This thesis focuses on the inferred relationships between the CSR disclosures as a part of oil companies' CSR working in ASCs, and significant variable in the studied phenomenon.

Recent revolutionary events in ASCs, have engendered consequences for CSR of oil companies. One significant potential consequence may be '**The impact of the vision of Executive Management in terms of altered political expectations**'. Potential beneficiaries of CSR disclosures are:

1- The shareholders regarding the level of their manipulation.
2- Foreign affliatees who might also affect CSR disclosure.
3- Governmental bodies, which are concerned with CSR in Libya, such as the Ministry of Labour and the Manpower departments in the Libyan oil sector.
4- Public sector auditors
5- The board of directors in each Libyan oil company which have been widely reconstructed since 2011.

This thesis contributes to the understanding of SAPs among ASCs at three levels: (i) the importance of SAPs, (ii) the influence of changing political issues in terms of managerial attitudes and, (iii) identification of the obstacles   to the adoption of SAPs in Libyan oil companies and their relevance to ASCs.

1.1 The Overall Research Aim

The overall aim of the thesis is to explore the CSR & sustainability web disclosure of Libyan oil companies before, during and after the Arab Spring and determining the

extent to which a comprehensive management reconstruction, which has followed Arab spring, has influenced CSR disclosure.

1.2 Research Objectives

Saunders et al (2009, p. 34) states that objectives might clarify the research idea and the path the researcher will take. The theoretical and practical parts of this thesis are aimed to fulfil the following objectives:

1. Investigate whether the political change in Libya, due to the Arab Spring, influence web-based CSR & sustainability disclosures by oil companies operating in the Libyan oil sector, specifically seeking to determine:
   a. the change in the integrity of web-based CSR disclosure agendas of oil companies working in Libyan oil sector caused by Arab spring in Libya.
   b. the change in reliability of web-based CSR disclosure of oil companies working in Libyan oil sector caused by Arab spring in Libya.
   c. the change in the significance of web-based CSR disclosure of oil companies working in Libyan oil sector caused by Arab spring in Libya.

2. Investigate whether the influence of the Arab Spring on CSR disclosure of oil companies operating in Libya was affected by their types of ownership structure, specifically addressing:
   a. whether corporate ownership type/structure influence web-based CSR disclosure of oil companies operating in Libya during the Arab Spring.
   b. the influence of Arab spring on ownership-oriented CSR disclosure of oil companies operating in the Libyan oil sector.
   c. whether there is the holding firm (National Oil Corporation) imposes CSR on oil companies operating in Libya from ownership-oriented perspective.

3. Investigate whether reconstruction/reorganisation of executive management in Libya has influenced web-based CSR & sustainability disclosures of oil companies following recent political revolution.

4. Investigate the obstacles that potentially constraining the implementation of CSR & sustainability disclosure in oil companies operating in Libya, focusing on:

   a. determining the national tribulations constraining the implementation of CSR & sustainability disclosure by oil companies operating in Libya.

   b. determining industrial obstacles to implementation of CSR & sustainability disclosures by oil companies working in Libya.

5. Formulate appropriate and applicable suggestions policy recommendations for oil companies operating in Libyan in order to assist them in implementing CSR & sustainability disclosure and practice.

1.3 Research questions

This thesis is triangulation research study conducted in two exploratory stages. The first stage is exploring deductively the probable influence of political change in Libya due to Arab Spring on CSR & sustainability practices disclosure (objectives 1 to 3). The second stage is investigating the perception of stakeholders about the existence of this inferred relationship with emphasis on the probable obstacles face the implementation of CSR practices disclosure in Libyan oil sector (objectives 4 and 5). The originality of this thesis is based on the absence of research studies involved in such exploratory investigation. In order to address the research objectives, the following research questions were formulated, based on existing literature and lived experience:

1. **Does political change in Libya, due to the Arab Spring, influence web-based CSR & sustainability disclosure of oil companies operating in Libyan oil sector? If so:**

   a. To what extent does the Arab spring influence the integrity of web-based CSR disclosure agendas of oil companies operating in Libyan oil sector?

   b. To what extent does the Arab spring influence the reliability of web-based CSR disclosure of oil companies operating in Libyan oil sector?

   c. To what extent does the Arab spring influence the significance of web-based CSR disclosure of oil companies operating in Libyan oil sector?

2. **Is the influence of the Arab spring on the CSR disclosures of oil companies operating in Libya based significantly on ownership structure/type? If so:**

    a. To what extent does corporate ownership type/structure influence web-based CSR disclosure of oil companies operate in Libya during the Arab Spring?

    b. To what extent does the Arab spring influence ownership-oriented CSR disclosure of oil companies work in Libyan oil sector?

3. **To what extent does the Arab spring influence the holding firm (National Oil Corporation) impose CSR disclosure on oil companies operating in Libya from ownership-oriented perspective?**

4. **To what extent does the reconstruction and/or reorganisation of executive management of oil companies operate in Libya following the recent political revolution influence web-based CSR & sustainability disclosure?**

5. **Are there any obstacles currently constraining the implementation of CSR & sustainability disclosures in oil companies operating in Libya; especially those caused by the Arab spring? If so:**

    a. What are the industrial obstacles of implementing CSR & sustainability disclosure and practice of oil companies operating in Libya?

    b. What are the national tribulations constraining the implementation of CSR & sustainability disclosure and practice of oil companies working in Libya?

    c. What are the appropriate and applicable suggestions to implement CSR & sustainability disclosure and practice of oil companies operating in Libya at high level of uncertainty?

1.4 The significance of study

       This study aims to address a gap in the literature on web-based CSR disclosure. The challenge is how to conduct the study on a longitudinal basis. This thesis attempts to introduce a set of research methods required to maximise the accuracy of the potential findings through the adopted methodology and to respond to the research questions introduced above. the theoretical framework used in the thesis shall be outlined first and then brief demonstration about the structure of the thesis.

1.5 Thesis structure

According to objectives and questions of the thesis in addition to the adopted methodology as mentioned earlier. Five empirical chapters are the core contents of the thesis. The five chapters are preceded by other two introductory chapters and following by two ultimate chapters.

The first Chapter is related to the **introduction and outline of the thesis**. This Chapter is a summary of milestones of the research including the overall research aim, research objectives, research questions and motivations of conducting this study.

The second Chapter is involved in **Sociological pattern of revolutions and social movements** with great emphasis on Arab spring. This chapter presents the literature of political movements in the world since French revolution. It exhibits the impacts and consequences of such revolutionary changes on the social, economic and political context. This Chapter is ended up with a title talks about Libyan political history and political revolution in 2011.

The third Chapter is involved in the **theoretical framework** adopted in this thesis.

The fourth Chapter is related to the recent **literature review of CSR & sustainability disclosure**. The significance (and most cited) literature review related to the thesis has been presented from broadened perspective. It starts from social accosting and accountability and then talking about corporate reporting and integrated reports. CSR reporting and integrated reporting are also part of this chapter. The literature review of probable relationship between managerial reconstruction and social ethics has been included with emphasis on CSR & sustainability issues. CSR & sustainability literature related Arab spring countries is critically presented too.

The fifth Chapter is entitled **background about Libya and CSR & sustainability in Libyan Context**. It starts with the very beginning accounting literature about accounting disclosure passing by the first research in CSR area conducted by (Pratten & Mashat, 2009) until the recent contribution to CSR literature about Libyan context by (Eljayash, 2015).

The sixth Chapter is related to **methodology and Research methods**. This Chapter can be divided into two main parts. The first part is the methodological

approach adopted in thesis. The second part talks about more than 15 research methods have been used in this thesis through different empirical chapters. Some of them are a part of the novelty on which this thesis is based.

The seventh Chapter iss involved in **assessing the probable relationship between political change and the quality and quantity of CSR disclosure of Libya-based oil companies**. This chapter presents the findings based on the analysis of Web CSR & sustainability data of NOC, NCs and JVCs. These findings help to fulfil several thesis objectives.

The eight Chapter is **analysis interviews**. In this chapter 23 interviews have been analysed regarding six different themes. Two different analysis methods have been used, coding interviews based on thematic analysis and semantic analysis.

Chapter Nine: discussion and conclusion.

Chapter Two: Sociological Patterns of Revolutions and Social Movements

2.1 The reasons for social movements/revolutions

Giddens, Duneier, Appelbaum, & Carr, (2013) state that Marxism is a theory which demonstrates that economic failure arises forms social movements related to political patterns. The contradictions among individuals can occur because of economic troubles within societies. These troubles are the natural outcome of industrial capitalism which is motivated by free-market competition. This will make owners seek profitability by either reducing costs or increasing sales. Both strategies might create economic crisis over social welfare. For example, business competition might enforce landowners to minimise wages by employing people at the lowest cost or moving business to an area with low labour prices. This might increase 'revolutionary feeling' within society. The powerful group can be the reason of violent/peaceful revolution if they ignore poor classes in society.

The Great Depression of the 1930s, which was perceived as the 'collapse of capitalist economies' by Marxism, was the creator of 'absence of revolution' concept in these societies under the urgent economic and social solutions have applied during the few last decades such as; Welfare State, Globalisation, Credit Economy (Giddens et al., 2013, p. 374)

Living in poverty in the long run does not make revolutionary sense. Only sharp decline in economic conditions might create a social movement of protest if it comes after a relatively prosperous era. In contrast, the revolutionary movement might take place because of an expectation gap (Davies, 1962, p. 6; Stearns, 1979).

Tilly (1977) provides examples of how expectations can be the revolutionary source of social movements. The first Egyptian revolution started in 1922 because of nationalist expectations. The Russian revolution is another example which began in the first half of 1914 when the expectations of the reactivated economy had been stricken by police and became a public movement in 1917 (Davies, 1962, pp. 13–14)

Davies (1962, p. 17) concluded that fulfilling new necessities or expectations representes an opportunity to become revolutionary. If these expectations and hopes are not raised, Davies claims that social movements might not take a place.

The stability of expectations or hopes would not create uprising such as the social state in the Nazi concentration camps where victims obeyed the guards even when they were instructed to stand somewhere in order to be killed. The other example is Egypt where their ambitions to be modern made some Egyptians, during the 1920s, more wealthy which delayed the nationalist uprising for a period of time. The revolution was based on British troops being assigned to protect the Suez Canal. This boosted the aspiration of poor people who supported nationalism, so improving their life style was not a revolutionary issue because the economy was opening (Davies, 1962, p. 17).

The conditions of social movements/revolutions 'collective behaviour' are stated as the following: The first one is the 'structural conduciveness' which is related to the concentration and developing of revolution in terms of the extent of dominance. The second condition is the 'structural strain' which might be expressed by conflicting of goals. The next condition is the 'definite ideology' which has, with other conditions, revolutionary motivation to uprising. The fourth state is 'precipitating factors' such as spontaneous support of this movement from others who are directly related to. The other important, complementary condition is 'leadership and communication' among revolutionaries. The final condition is 'the manner of reaction' where the movement is maturing (Smelser, 1963 cited in Giddens et al., 2013, p. 376).

(Touraine, 1981) explains the promotion of social movements based on four factors as the following:

1- "Historicity", in the time being social activists have abilities to make changes in the society

2- "Rational Objectives", which means that the movements have to have real and reasonable stances about the social or political society's struggling. Otherwise, irrational objectives do not create sustainable motivations for ambitious and dramatic change in the society.

3- "Interaction", as Touraine mentions the anti-revolutionary movements might crystallise and affect the objectives of the revolutionaries. For instance, gender-specific movements are able to be affected by gender which is not mainly participated.

4- "Field of Action", Touraine explains that the movements can be transitionally formed in an institutional body, if reciprocal dialogue takes place among the

partners of the crisis and, therefore, debatable privileges might be considered as acceptable rights.

Giddens et al. (2013, p. 378) also mentions the role of 'technology' in social movements. The new meaning of networking has been dramatically changed in the last few decades. The features of web networking and satellite broadcasting can be perfect tools to organise local or international movements successfully. The cheap, immediate responses are clearly influential on the social or political crisis. They can create a pressure on government, corporations and international organisations. Giddens notes some latest events which demonstrate the forces between technology and social revolutions such as the Arab spring revolutions in 2011 and international movements against World Trade Organisations (WTO). All of them were managed substantially by the internet in either a form of web-based establishments or anonymous groups of people. Unexpectedly, the internet population in the Arab Spring countries is not big (Chorev, 2011 cited in R. Jamali, 2014, p. 7). According to Chorev's study the revolutions have been substantially led by social network users, such as Facebook, who account for only 0.8% of total population in Libya to 24% in Tunisia. Despite an insignificant proportion using social global networks (Al-Jabri, Sohail, & Ndubisi, 2015, p. 664) and the governmental manipulation on medium in Libya (S. R. Ali & Fahmy, 2013, p. 64), web-based media community has enhanced the interactions among Libyan people, during the crisis, in terms of culture, experiences and even socio-politics (Nsir, 2014, p. 21).

2.2 The post-revolutionary (post-dictatorial) period

Skocpol (1976, p. 299) argues that the pre-revolutionary regime might affect the post- revolutionary era in three following ways; socio-political structure of the pre-revolutionary regime may lead to different forms of revolution development. The next way "old-regime" has an influence is that the autocratic post-revolutionary state might not always be combined effectively with the new "Urban Resources" and modern economic development in terms of inner-geopolitical applicability. Finally, the variety of economic circumstances of "Old regime" prefers variety of development plans, even if revolutionaries engage with general political power. These plans are usually

consistent with comparative political capabilities which are obtained by the revolutionary body during striving for power.

The powerful leaders in old regimes may not be removed completely as a result of political collapse instead of social movements (Skocpol, 1976, p. 301). They might keep on playing a competitive role against any national orientation which could be targeted by revolutionary forces (Wilbur, 1968 cited in Skocpol, 1976, p. 301).

Similarly, Meadows (2008) suggested keeping the performance (of the system concerned) by boosting it through improving standards .

Revolutionaries might see in general that exploiting the inherited strong points of the current economy is the best strategy to consolidate the new energy of revolutionaries' state (Skocpol, 1976, p. 306). Skocpol (1976, p. 311) concluded that the differences in old regime socio-political structure might lead to the same level of variety of the post-revolutionary era regardless of rebellions stances that are similarly adopted in terms of the pre-revolutionary reasons and post-revolutionary consolidations.

(Eckstein, 1982, p. 45) states that the post-revolutionary era might be shaped as the following: either from "above" and "below" in terms of "pressure", benficiality from one side and resistance from the other side. Eckstein (1982) considers Mexico, Bolivia, and Cuba as "revolution from below" whilst Peru as "from above". Secondly, a capitalist or socialist society might be institutionalized affects the post-revolutionary outcome. Finally, Eckstein (1982) mentions that world economy would be a target of implementation from economy of any one of the said revolutionary forms.

 Revolutions in certain societies do not always succeed in improving equality among people especially in a capitalist society where no social class changes (Eckstein, 1982, p. 78); but countries which have experienced social revolutions and class turmoil are likely to benefit the peasants during the strengthening of a new regime.

For example, in terms misusing public resources Meadows (2008, p. 121) suggested, to avoid the negative consequences of the publicity, first privatising them and then literalising urgently the 'users' of (non-privatised) public resources through growing users' adaptability in this issue.

Usually, Human Resources (HR) are developed during post-revolutions, but if post-revolutionary governments focus on foreign investment and international financial aid, HR might be neglected (Eckstein, 1982, p. 91).

Scott, (1979, p. 130) pointed out that regardless of the structure of mobilisation of the revolution, dominant leaders or a mass of social movements at urban area, the historical events of the revolution will affect the nature of the post-revolutionary era and post-revolutionary regime. The post-revolutionary regime might collapse because of the contradictions and intra-conflicts between the revolutionaries from different ideologies who adopt different methods of motivations (military, radical, Liberal) even though they share similar enemies (J. Scott, 1979).

2.3 Labour movements and revolutions

Some Scientists argue that social transformation depends on 'labour divisions' rather than religious motivations (Durkheim, 1964 cited in Giddens et al., 2013, p. 12). Durkheim states that "Social Cohesion" is continuously substituted by dependency which expanded among people as a result of growing of "Labour Division".

The main origin of labour revolution is employers (or the dominant authority) exploiting labour in a way to reduce the wages especially those which related "apprenticeship regulations" by raising work time illegally (Rottenberg, 1953, p. 348). Regardless of the level of harnessing, labour mostly would not accept any job implementations in case of unexpected wages deductions, especially if the job development requires certain level of employment (Rottenberg, 1953, p. 351).

Workers usually protest for either specific necessities or ambitions such as striking against the new implementations that might raise the unemployment/redundancy rate. Additionally, labour strikes might base on higher salary demands, enhancing the daily work hours or work environment (Giddens et al., 2013, p. 422). Lloyd Reynolds (cited in Chakravarty & MacKay, 1999, p. 1) states that in terms of positivity and development, the workers' movement must be conscious and instinctive. Protesting might be considered as the 'weapons of people who have less power' to make their voices loudly enough to be listened (Giddens et al., 2013, p. 422). Most of these cases have presumably started from the point of failed discussion with top-level management or the belief of hopeless responses especially when the ceiling

of their (accumulated) is high compared with the current situation. In some stages during the revolution, labour movements might occur with political capabilities which is what happen in Tunisia and Egypt where labour movements were re-organised to create revolutionary motivation in the 'socioeconomic field' or makes barriers in front of the transitional period (Zemni, Smet, & Bogaert, 2013, p. 891).

Nowadays protests against centralization in Libya have effectively taken place (Africa Research Bulletin, 2012, p. 19192B). There has been a huge increase in demonstrations that have recently taken place in the Libyan oil sector in terms of salaries or other labour benefits (Porter, 2013). This is one of the signals that might lead to a remarkable change in the attitudes of social responsibility.

2.4 The influence of politics on social changes

Giddens et al. (2013, p. 640) state that politicians can effectively make changes on many social aspects. Additionally, the leadership in many crises crystallises the efforts that might lead to collapse or achievement. Recently, developed states can be the main reason of social changes in many countries. In particular, governments are noticeably influencing peoples' life in terms of socialisation. Interestingly, some of the governments in central Asia had achieved several economic/political steps due to the Arab social uprisings during 2000s avoiding similar scenarios i.e without needing a revolution; such as Kazakhstan, Turkmenistan, Kyrgyzstan and Uzbekistan (Paczynska, 2013, p. 2019; Radnitz, 2012).

Surprisingly, a variety of societal responses to political action can be noticed. For example, society in Tikopia, which is located in Pacific Ocean, still maintains their ancient culture in spite of the fact that Tomotu Province, which is group of islands includes Tikopia, is already westernised. However, Tikopians succeeded in maintaining their palaeo-economy and life style with regard to their tiny population, the very simple political system and hundreds of years of European colonialism (Diamond, 2005).

Regarding political aspects, economic issues can be converted to political demands in many social movements and vice versa. The earlier demonstrations in the Tunisian countryside, which took place two or three months before the revolution, were based on economic troubles. Spontaneously, these demonstrations were transformed to political demands by protesters in many cities (Zemni et al., 2013). Similarly, in Egypt, the relation between 'civil-democratic' and social movements had been divided by

peasants and other protesters on the ground economic dimensions had been noticed among many modest political slogans were raised by different parties (Zemni et al., 2013).

In terms of drawing the general system towards different aims, Meadows (2008, p. 116) suggested that using the resisting efforts in appropriate ways for all important aims or restating the superior goals which are widely believed in a way might reduce the resistance of introduced policies inside the system.

Many scholars[1] state that the international environment surrounding the country has a main role to play during the revolutionary period, characteristics and post-revolutionary outcomes. The evidence they have presented is the social movements were unfolded in two different area; the first one is Middle East in 2000s and the second one is East Central Europe in 1989 (Paczynska, 2013, p. 219).

2.5 Other reasons influence social revolutions

The genetic issue does vitally effect on revolution in terms of historical uprisings, opposition and "organization" (Luxemburg, 2005 cited in Zemni et al., 2013, p. 890). For instance, the Tunisian revolution, which stepped down Ben Ali's regime, has started approximately 10 years before during many corrupted governed process in the economy that often harmed the class force (Zemni et al., 2013, p. 892). Egyptian revolution has pre-revolutionary period of two decades of shrinking the nationalism wave against remarkable growth in privatisation and capitalistic market. This led to the era of class differentiation and authoritarianism (El-mahdi, 2011 cited in Zemni et al., 2013, p. 893). Sika (2013, p. 43) notes that the transparency and the power of law during that period can be considered as the additional reason in terms of lack of implementation.

Additionally, socio-inherited institutions in the society can be considered as an evidence of people's capabilities of being different. The revolutionary movements might not be only unfolded by social and leader party/group/character but also directed by them in terms of the variety of social attitudes during the revolution. The next insight is, the conjunction between economic and political requirements cannot be divided

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[1] References cited in Paczynska, 2013:
Lucan A.Way, "The Lessons of 1989." Journal of Democracy, vol. 22, no. 4, October 2011, 19–20; see also Steven Levitsky and Lucan A.Way. Competitive Authoritarianism: Hybrid Regimes After the ColdWar (NewYork: Cambridge University Press, 2010); Jason Brownlee. Democracy Prevention: The Politics of U.S.-Egyptian Alliance (NewYork: Cambridge University Press, 2012).

during revolution even the pre-revolutionary strikes based on the monetary demands (Luxemburg, 2005 cited in Zemni et al., 2013, p. 890).

In terms of neighbourhood, Paczynska (2013, p. 219) mentions that "Social Learning" is the practical mechanism of spreading the collective actions of revolution. The similarity of background is the key of spreading "Social Learning" such as the religion, language, culture and history. Similarly, Goldstone, Gurr, & Moshiri (1991, p. 35) state that revolutions or rebellious movements can be described as the earthquake in terms of the progression of events. While Tilly (1995, p. 1600) criticises Golden's idea by focusing on the similarity of "political regulations" as broadly affect the extent of spreading of seismic revolution; other neighbouring backgrounds do not have the same equivalence in this issue.

2.6 The shared socio-political characteristics of the Arab spring countries

Although the economy is politically controlled, but the politics are almost stable not only in the Arab Spring countries but also in other Arab countries which have similar politico-economy structure. Most of them are called "rentier state" which means stable annual Gross Domestic Production (GDP) because of foreign income dependence such oil production. Although the liberal economy and privatised policies of public sector [some Arab countries are example], the governments have a political domination on the economy through unclear distinctions between informal authority and power of the law (Sika, 2013, p. 46).

The common character of most Arab states is ignoring the rural areas in terms of development while its population is nearly the third of the total[2]. The additional character of rural areas is the higher poverty line compared with the urban areas. This presents solid evidence about the "inequality of income" (Sika, 2013, p. 53). Similarly, the data of World Bank has alike indications which is presented in the next figure. In different approach, the same figure approves that until the beginning of the second

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[2] The rural area consists the 43% of Arab Countries while in Euro area is 24% and 47% in the world.

decade in the twenty first century, unlike the rural Poverty Headcount Per Capita (PHPC), the urban PHPC in the Arab world[3] had been increased.
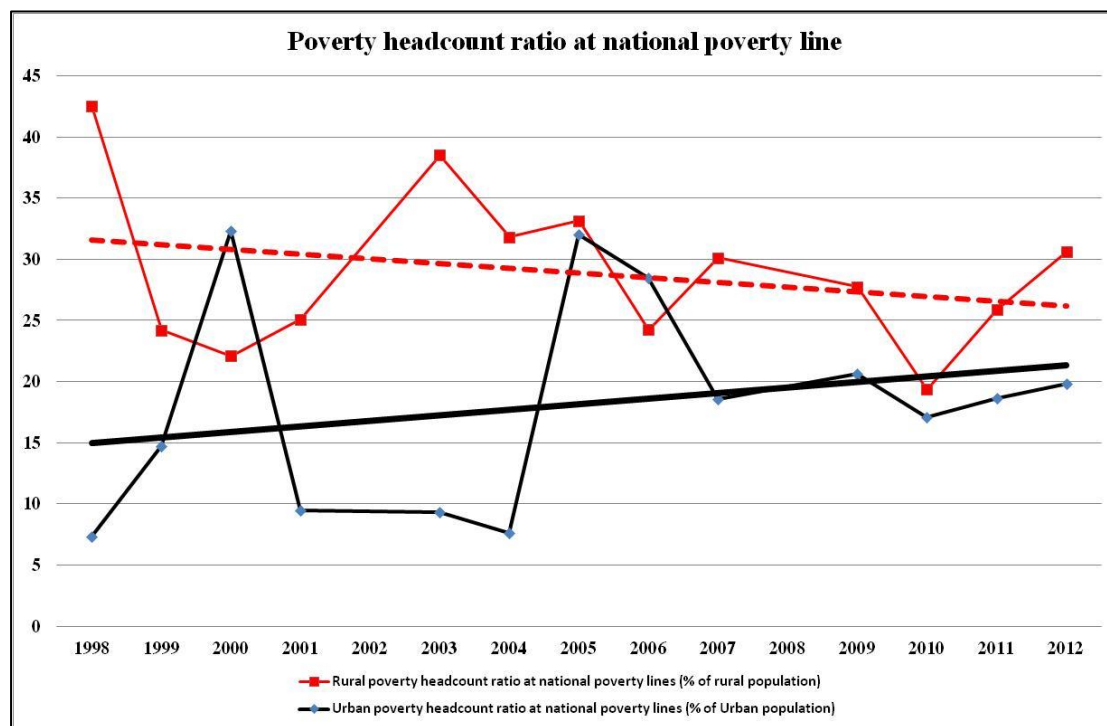
Figure 1 Poverty headcount ratio at national poverty line in Arab world.
 Source: the chart is based on the data is retrieved from World Data Bank.

The other shared aspect is the governance indicators in the Arab states in particular in the ASCs. The World Bank data presents the situation of governance during the past two decades[4]. This data has been shown by the researcher through the next five charts which emphasis on the governance trend of ASCs compared with other Arab states. All the indicators are peaked as percentages of 100%.

In fact, the comparison cannot be made between the ASCs and developed countries due to the evident and unfair differences should be found. The similarity in the ideologies, cultures, regions and languages contributes a successful opportunity to judge the behaviour of governmental indicators trends in ASCs.

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[3] The available data is related only to the period from 1998 to 2012 (2008 is N/A) for all Arab spring countries except Libya (Egypt, Syria, Tunisia and Yemen) and Algeria Iraq, Jordan, Morocco and Palestine.
[4] WGI, see websites references.

Figure 2 Control of Corruption in Arab Spring Countries compared to other Arab states.
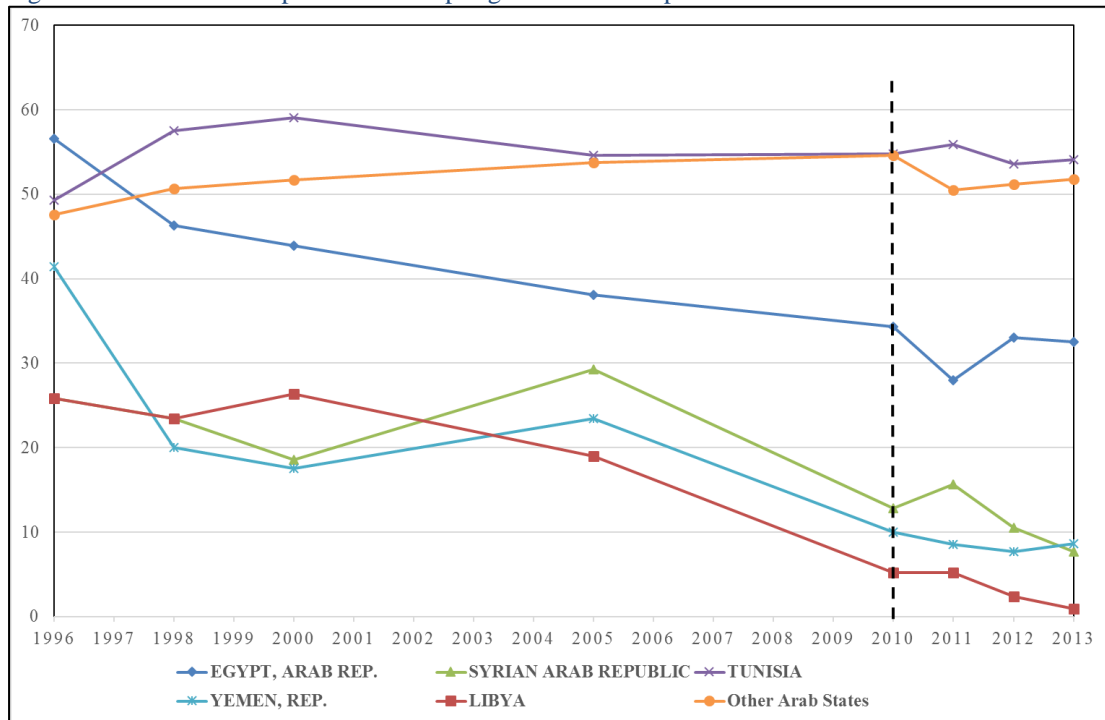
The Arab spring revolutions were not successful in improving governments' efforts the control of corruption. Interestingly, the social movements were mostly patterned by this aspect in most ASCs, although they have not yet tackled the dilemma properly. The Syrian response in this chart and the next chart occurred with one-year delay as the revolution unfolded over there in the late 2011 while in other ASCs during the first half of 2011.

The vertical dashed line indicates the timeline between the pre-revolutionary era from the right side and revolutionary period which is followed by post-revolutionary era until 2013.

Figure 3 Government Effectiveness in Arab Spring Countries compared to other Arab states.
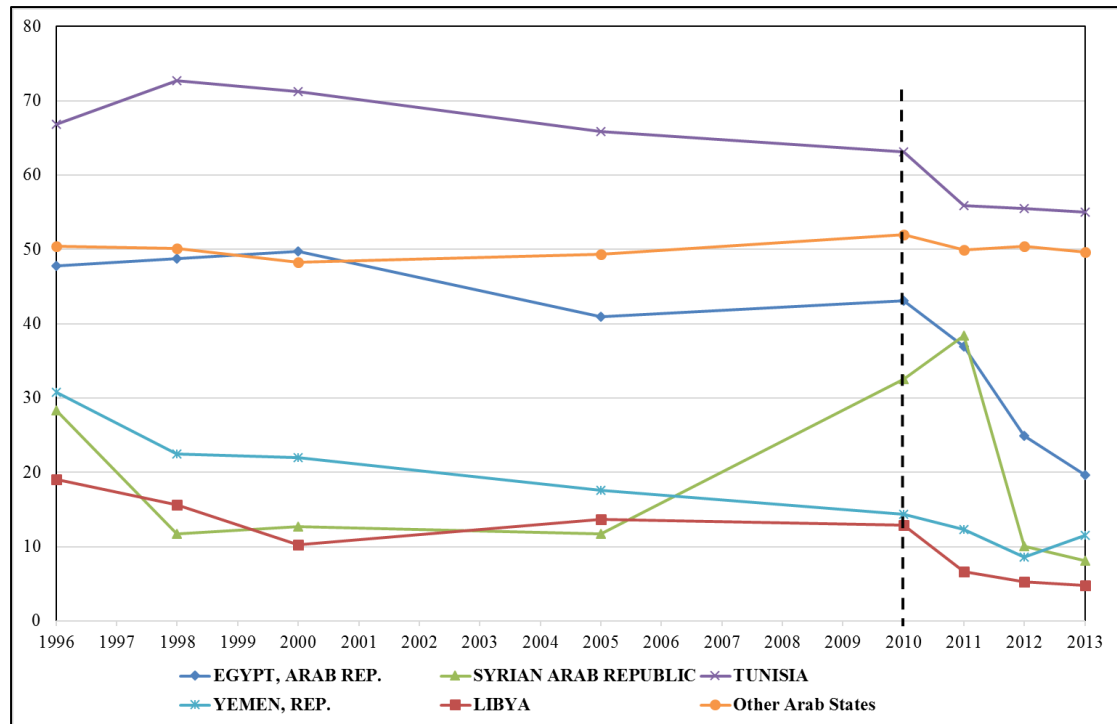
In terms of governments' effectiveness, the pre-revolutionary era was broadly than the followed years except the non-spring states. These are expected signals of the governmental collapsing which was followed by huge institutional reorganisation.

Figure 4 Political Stability (No Violence) in Arab Spring Countries compared to other Arab states.
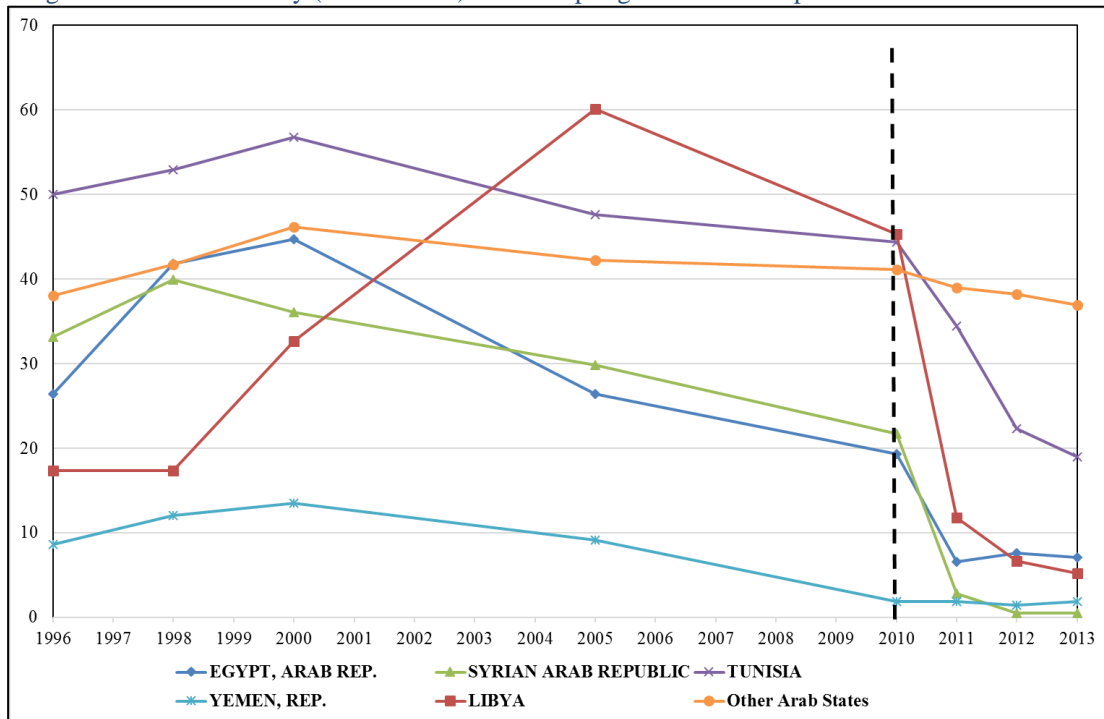
Unlike the non-ASCs, the state of violence, in terms of political steadiness, was dramatically unstable during the last ten years in all ASCs. In 2011, the non-violence governmental performances have soared to different low levels. Except Tunisia, all

ASCs governmental policies approached ferocious level of instability in 2011 while the most remarkable changing has occurred in Libya.

Figure 5 Regulatory Quality in Arab Spring Countries compared to other Arab states.
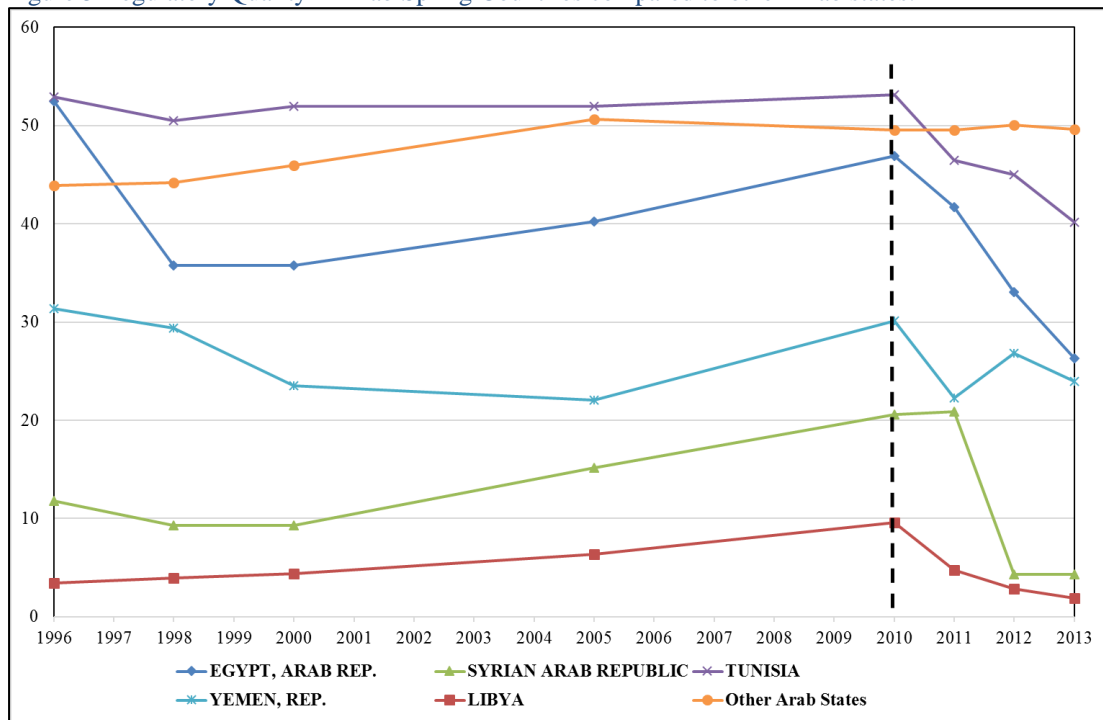
Unlike the non-ASCs, most of ASCs have low rank of governing quality in terms of ruling. Tunisia and Libya are shaped the variation area on the chart from top and bottom respectively.

Figure 6 Rule of Law in Arab Spring Countries compared to other Arab states.
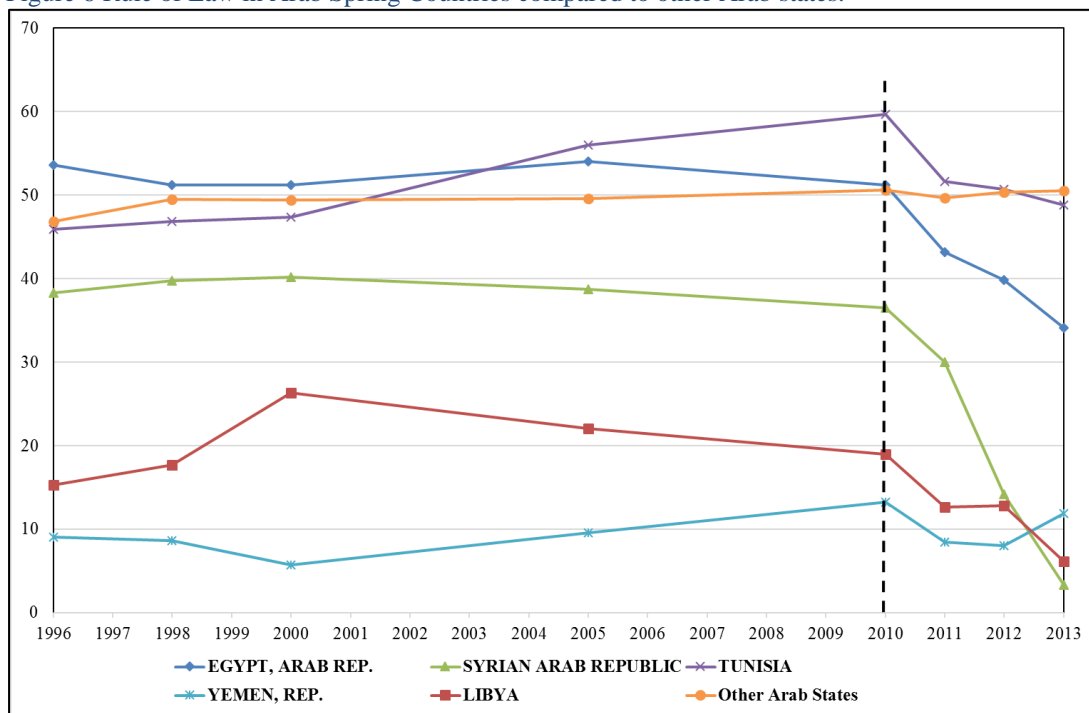
The resemblance of behaving was clearly seen between ASCs in terms of "Rule of Law" during the pre-revolutionary era. While the convergence on the lack of ruling was noticeably observable between the ASCs at the revolution year onwards.

Figure 7: Voice and Accountability rates of Arab Spring Countries compared to other Arab states
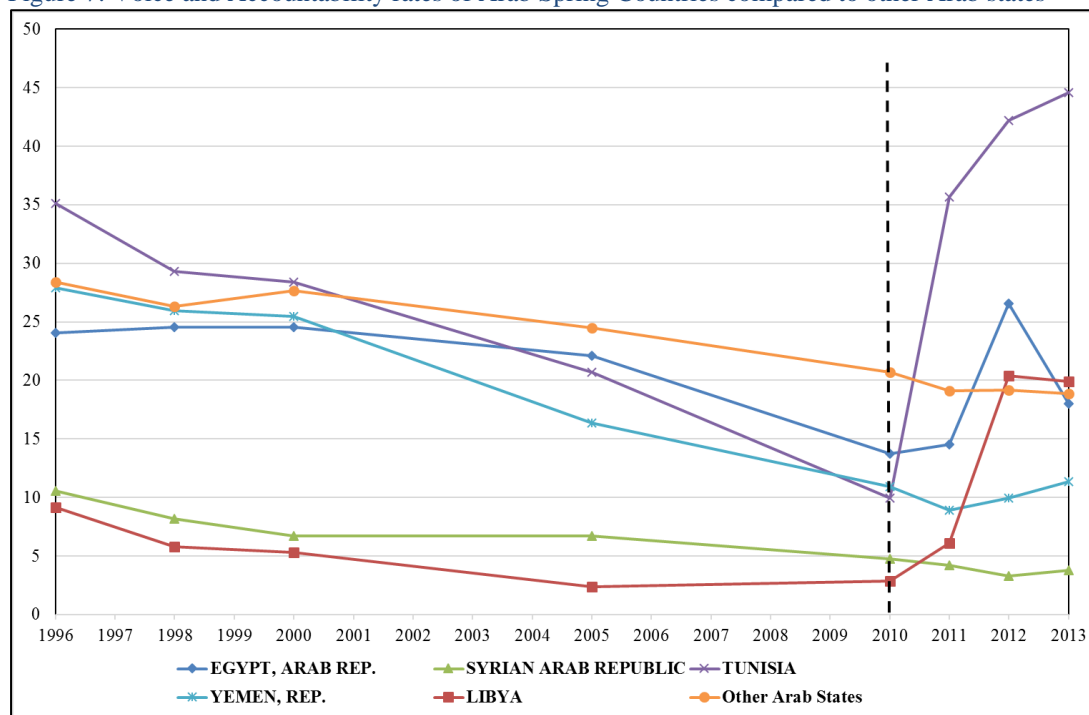
The only visible benefit of the Arab spring in the short term might be "the freedom of speech and opinion". Unlike non-ASCs, which do have a regular drop down in governing performance in terms of "Voice and Accountability", the enhancement was remarkable among all ASCs (except Syria) since the starting of social movements in 2010 onwards.

In fact, the CSR activities 'pre-spring' were mostly held as either voluntary efforts, conventional support to society in concern with business activities or repeated CSR in a way that is harnessed by government (Avina, 2013, p. 80). However, CSR performance has noticeably developed in different ways since the Arab spring. The first issue is the increase of CSR as domestic motivations. Secondly, as many business leaders took a risk of being activists during the revolution, this created leaders' social expertise that can make differences in terms of CSR after revolution. Finally, CSR affected positively the new democracies in Arab Spring countries (Avina, 2013, pp. 82–84).

This might reflect the realization of the importance of CSR in many firms in the Arab Spring countries during the post-spring as social principles affect business affairs more than before (Avina, 2013, p. 79). Generally, oil companies and banks were the first CSR adopters in the Middle East and the global brands were earlier than others in introducing many CSR activities (Gul, 2012).

2.7 Libyan political history and Libyan revolution in 2011

The first commercial oil explorations in Libya began in 1959, and the 1960s saw oil production climb steadily. Then, on 1st September 1969, Colonel Muammar Gaddafi led a military coup against King Idrease Sanusi, Libya's monarch for eighteen years. For a time, oil production continued to grow, peaking at nearly 3.5M barrels per day in 1970[5]. In the same year, Gaddafi nationalised foreign companies operating in Libya. Two years later, he initiated the socialist regime, before going on to abolish the private sector altogether in 1975 (Smits et al., 2013, pp. 11-12). Libya' oil companies, like most of those in the rest of the world (Marcel, 2006), became mainly state-owned.

Gaddafi's tyrannical regime and insistence on centralisation had a negative influence on the performance of NGOs and civil society (Boose, 2012), both drivers of CSR and its disclosure (Burchell & Cook, 2013). His 1975 decision to set up popular committees to carry on the momentum of the 1969 *Alfatah* Revolution (Smits et al., 2013) gave Libyans greater responsibility for leading themselves, but it also made organised civil activities and protests illegal (Boose, 2012; Smits et al., 2013). In this CSR-unfriendly landscape, firms adopted the attitude that stakeholders should only be told what they needed to know, rather than what they had a right to know (Ahmad & Mousa, 2010).

The first sign of change came on 5th September 1992 with the issuance of Law No. 9 *On Conducting Economic Activities.* The law heralded the first move towards privatisation, though it explicitly excluded the oil sector, which still accounted for 75% of Libya's GDP (World Bank, n.d.). In fact, the law did little to boost the economy as potential investors, both foreign and domestic, were nervous at the lack of political stability. Furthermore, the government's efforts to revive the private sector were, and

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[5] http://crudeoilpeak.info/quick-primer-on-libyan-oil accessed in 12/06/2016.

still (Kailani & Saleh, 2012), largely ineffective in the face of the international sanctions imposed in 1992, the consequence of Gaddafi's support for international terrorist organisations during the 80s. It was not until 1997 that foreign investors were sufficiently encouraged to return to Libya after a quarter of a century's absence. Even then, however, Gaddafi's family and closest allies were the only real beneficiaries of the superficial economic development that followed (Smits et al., 2013).

During the first decade of 2000s, national program called "Libya of Tomorrow" was led by Colonel Gadhafi's son, Saif Al-Islam (Wood, 2010). "Libya of Tomorrow" project has had national economic goals (Amnesty International, 2010) and, therefore, most governmental bodies and companies working in public sector, oil sector could be in the frontier, had been invited (or requested) to support this mega sustainable project (Palmer & Mohammed, 2014) due to its national goals.

Unsustainable development in freedom (Amnesty International, 2010; "Libyan authorities arrest news agency journalists - BBC News," 2010) and media has stimulated some oil companies, especially NOC, to disclose more about sustainable development. Gadhafi Institution for Development is one of that national project; this institution has been led by Saif El-Islam too and signed several agreements [6] of sustainable development with many MNCs investing in oil sector in Libya. Therefore, sustainability practice in that period was noticeably motivated by political actors. That period witnessed the emergence of openness policy in the country since 2005 (Abdalaziz, 2012; Amnesty International, 2010; Congressional Research Service, 2012) and creating institutional pressure from macro to micro level.

These economic improvements were not enough to avert revolution in 2011. Tunisia's revolution of late 2010 sent seismic echoes strong enough to reach even Balkan nations such as Kazakhstan, Turkmenistan, Kyrgyzstan and Uzbekistan (Paczynska, 2013, p. 2019; Radnitz, 2012), where they resulted in soft political changes. The Arab Spring has been described as the spreading of collective movement (Goldstone et al., 1991, p. 35; Paczynska, 2013, p. 219; Tilly, 1995, p. 1600). In Libya, the uprising began on 17th February 2011, a date chosen by activists because it marked

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[6] For example: Agreement signed with Eni Oil & Gas (Italian MNC) as stated in http://web.archive.org/web/20100929223509/http://noclibya.com.ly/index.php?option=com_content&task=view&id=2633&Itemid=70.

the tenth anniversary of the massacre by Libyan security guards of protesters outside the Italian embassy in Benghazi[7]. A couple of weeks later, Libya's oil companies embarked on a "revolution of job vacancies"[8]. The oil companies, most of whom were majority owned by the government, were instructed to take on thousands of unemployed youths and graduates[9].

Like the revolutions in France (Davies, 1962, p. 15), Iran (Muhl, 1990, p. 13), Syria (BBC News, 2012) and Tunisia (Whitaker, 2010), Libya's uprising began outside the capital, in the eastern side of the country. It spread to Tripoli a couple of days later. It took militia groups, supported by the international community, six months to dislodge the dictator and end the reign of the longest-serving African leader since the Second World War (Visser, 2005). Despite the political regime was relatively effective, but weak legitimacy leads to the expected fate in the first major crisis (Lipset, 1959).

The revolution has left Libya in turmoil. Lack of political knowledge and experience among the general population (most of whom have never participated in political activities or elections) has left them polarised, while the continuing widespread availability of weapons has undermined security. The illegitimate use of power by corrupt or inexperienced politicians has also hindered Libya's ability to function properly as a state. In future, post-revolution period apparently is a sort of economic chaos and political instability. This could be inconstantly the main characteristics of political, social and administrative relations, which may lead to either failure or success in institutional system (Brett, 2008, p. 359).

On the positive side, there is evidence that freedom of expression has improved since 2010. A year before the revolution, Libya was in the bottom seven countries on the Voice and Accountability[10] indicator (Kaufmann & Kraay, n.d.), but in just two years, its score rose sevenfold (surpassing China and Russia). By 2015, there are ten times as many newspapers and TV stations in Libya as there were in 2010 (United Nations, 2015, p. 18), and the political climate had relaxed enough to permit protests

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[7] http://news.bbc.co.uk/1/hi/world/africa/4726204.stm accessed 13/06/2016.
[8] Observed deductively in community-oriented CSR disclosure from 2011 and confirmed by many of the interviewees.
[9] According to Interviewee TA25.
[10] This reflects "perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media." http://info.worldbank.org/governance/wgi/index.aspx#doc accessed 15/06/2016.

against centralisation to take place (Africa Research Bulletin, 2012, p. 19192B). Nsir (2014, p. 21) concluded that Libyan people, during the revolution, were interacted with variety of issues in culture, experiences and even socio-politics using internet. In the oil sector, moves to raise salaries and improve benefits (Porter, 2013) may signal a change in attitudes towards social responsibility.

During post-revolution, many protests have intertwined with—or converted to—political demands and goals (sometimes through military actions); since then, they have undermined, as mentioned earlier, the functionality of oil sector (Hove, 2017; Kailani & Saleh, 2012) as shown in Figure 8.

Figure 8: The effect of Stakeholders' Demands (Pressure) on Crude Oil Production in Libya.

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
000' bbl/d	1506	1450	1379	1470	1429	1384	1486	1583	1722	1810	1846	1876	1790	1790	502.4	1484	984.5	517.9	434	419.7	853.1
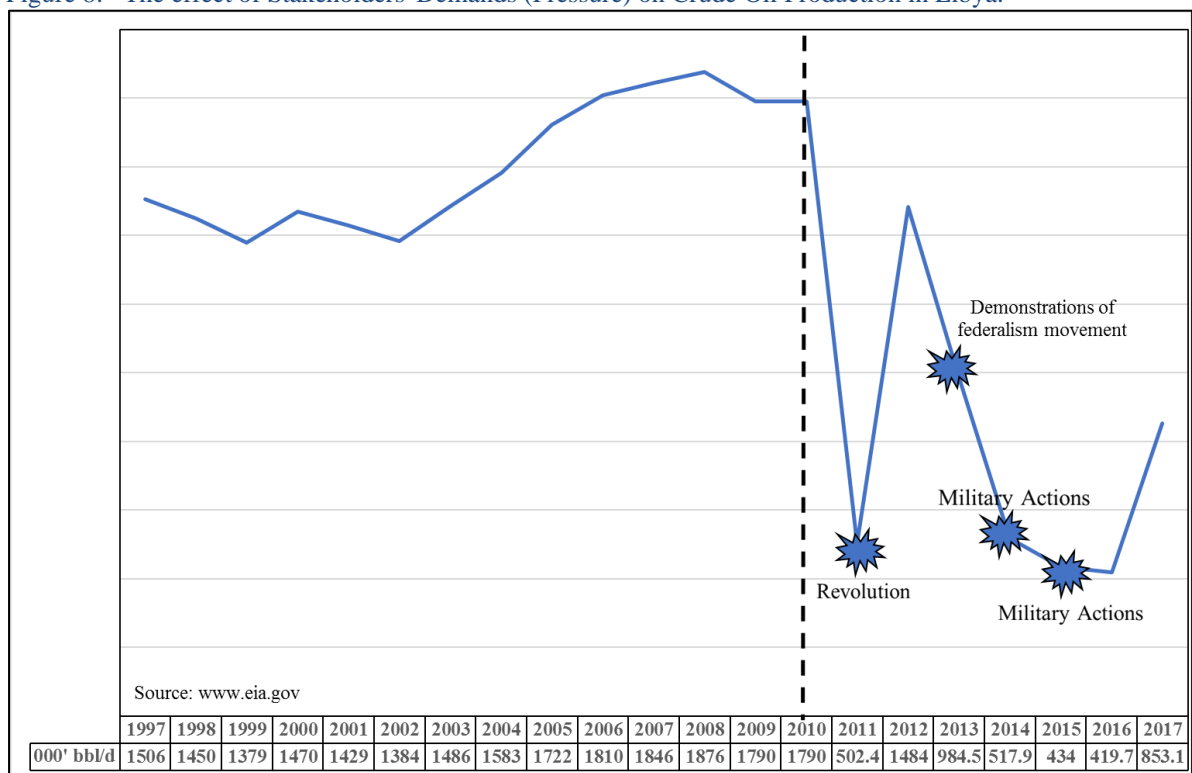
Chapter Three: Theoretical framework

3.1 Introduction

The validity and reliability of the research findings depends on the degree of theoretical and methodological strictness and the empirical significance (Saunders et al., 2016). Flick (2014, p. 21) defines a theory as follows:

> 'A theory: is either a normalized, explanatory or simplified model that leads to obtain an idea about why a phenomenon is like really is; and that model is in incomplete state'.

Fields, Lys and Vincent (2001) state that a lack of comprehensive accounting theory is the reason for unexpanded and refined knowledge in the accounting area. They concluded that introducing new methodologies, research methods and applications in future research studies is the way to expand accounting knowledge. Accounting research studies should be conducted in multi-goals, cross-categories and be more emancipatory (Fields et al., 2001).

Barry (2006) states that the economy and politics and cultural eco-systemic basis are required to be interactively linked to each other. He indicates that the characteristics of an industrial-capitalist market have been transitionally inherited from the feudal economic system in association with political economy. The public legitimacy of environmental issues has remained within political and traditional economy (Barry, 2006). Although the intrinsic visibility of economy affects any 'greening' in *social theory*, it is recommended not to represent appositions between ecology and economy into any figure of combination between them (Barry, 2006).

> Social theory is 'The systematic study of human society, including the processes of social change, transformation, involving the formulation of theoretical and empirical hypotheses, explanations, justifications and prescriptions'
> (Barry, 2006, p. 8).

Stakeholders, legitimacy (Colleoni, 2013; Michelon, 2011), economic and political theories seek the potential relationships between variables and the existence of the research problem (Saunders et al., 2016).

Most CSR information of Libyan firms is voluntarily disclosed (Ahmad & Ishwerf, 2014; Al-drugi & Hafez, 2014; Alghodban & Ramli, 2015; Bayoud, Kavanagh & Slaughter, 2012b, 2012d; Ishwerf, 2012; Pratten & Mashat, 2009).

3.2 Signalling Theory

According to signalling theory, the main motivation of a company to disclose information is to introduce itself as 'better' than other companies in the industry (Verrecchia, 1983). While this approach helps managers to ensure that their companies are not devalued (D. Campbell, Shrives & Bohmbach-Saager, 2001), 'over-disclosure' could be the result of unarticulated agendas (Watts & Zimmerman, 1986).

The main assumption of the signalling theory is based on the competition in financial market that makes companies strive to enhance other's impressions about them (Ross, 1977). This is not congruent with the nature of the working environment of the studied firms in this thesis, namely Libyan oil companies. The public sector of non-profitable goals, apart from political crises, might not motivate these companies to disclose information to enhance other's impressions about them.

3.3 Agency Theory

Some scholars believe that 'agency theory' (Eisenhardt, 1989) and institutional theory (Othman, Darus & Arshad, 2011) are the basis of most theoretical frameworks used in CSR research studies (Pérez, 2015). Agency theory involves a principal-agent contractual relationship (Eisenhardt, 1989; Jensen & Meckling, 1976). Agency theory has been occasionally companioned with institutional theory (Eisenhardt, 1989) and is based on the state of conflict of goals between the principal and the agent due to prospective differentiation or avoiding organisational risks and costs (Eisenhardt, 1989; Lopes, 2016). Reducing conflicts between the principal and the agent, according to agency theory, is applicable in two different mechanisms: behaviour-based mechanisms in the case of different orientations between them or outcome-based mechanisms in the case of conflicts between them in terms of risk-bearing and related costs (Lassar & Kerr, 1996). Unlike the three contrarian theories (institutional, stakeholder and legitimacy theory), agency theory has been largely marginalised in CSR-related research studies (Frynas & Stephens, 2015).

There is a lack of literature on agency theory—particularly from a CSR perspective (Berrone & Gomez-Mejia, 2009; Frynas & Stephens, 2015)—about the key idea during crises when a significant change might occur in the self-interests of the principal or agent. In the Libyan context, spreading the concept of 'need-to-know' (not 'right-to-know') between the principal and agent (Elmogla, Cowton & Downs, 2015) could make firms less scrutinised and, consequently, decline the significance of informational asymmetry based on the principal-agent perceptions (Lopatta, Buchholz & Kaspereit, 2016). This might lead to the deactivation of a substantial part of the weaker party's self-interests by which the assumption of agency theory is raised. This situation generally takes place when the ethical values on which CSR concepts are based are ignored (Ghosh, Singh & Bharti, 2016; Orts & Strudler, 2002) due to the predominant influence of a specific party (principal or agent) in the organisation.

This inappropriateness of agency theory, from a research perspective, has occurred in the Libyan context during both pre- and post-revolution periods as shall be presented in the next chapters. This could be the reason why agency theory has been limitedly adopted in CSR research studies in general (Eisenhardt, 1989; Frynas & Stephens, 2015) and, specifically, in Libyan context as shown in Table 1.

Deductively, an example of the irrationality of the agency theory in CSR issues is probably related to an over-invest concept, which is based on the agency theory. Many studies have hypothetically rejected the idea that the power of executive managers can influence CSR investments (Hong, Li & Minor, 2016; Jo & Harjoto, 2011; F. Li, Li & Minor, 2016).

3.4 Stakeholders Theory

Freeman (2010) defines a stakeholder as 'any group or individual who can affect or is affected by the achievement of the firm's objectives'. Gray et al. (2014) state that any identification of stakeholders of organisations is neither constant (over the time) nor comprehensive; they could be individuals, firms, internal/external constituents, domestic/international parties and even future generations. Furthermore, 'stakeholders' are those to whom organisations release *regulated reports*, such as annual reports, while the 'audience' are not (Gray et al., 2014).

Stakeholder theory shows reasons why these firms are involved in providing social information. As long as the firm's activities affect the stakeholders, they have a

right to access the social information (Dellaportas, 2005; Gray et al., 2014). Stakeholder theory attempts to explain stakeholders' relations with the organisation from an economic and ethical standpoint through descriptive, instrumental and normative perspectives (Donaldson & Preston, 1995). In general, this theory tries to predict [from a CSR perspective] the behaviour of a firm—working in a *competitive* market—and its stakeholders whose formal/informal relations with this firm (T. M. Jones, 1995).

Stakeholder theory focuses on the stakeholders of firms with different level of diversity. This approach has led to a definition-based problem of 'stakeholder' terminology from a legitimacy perspective (Phillips, 2003). Some stakeholder theorists have treated this theoretical boundary by raising the significance of 'non-stakeholders' (Phillips, 2003) and 'all-stakeholders' (Bridoux & Vishwanathan, 2018) terminologies, which shows clear convergence with the legitimacy theory .

Stakeholder theory and legitimacy theory create an intersectional background of political theory assumptions (Gray, Kouhy & Lavers, 1995). However, the accounting and CSR literature tagged by 'stakeholder theory' is often limited to times of crisis (cf. Frynas & Stephens, 2015) or conflict of interests (Mainardes, Alves & Raposo, 2011). Furthermore, the political literature [in crisis environments] is likely to be far from both the foundational literature (E. Freeman & Evan, 1990; Freeman, 2010; Freeman, Harrison, Wicks, Parmar & Colle, 2010) and the recent literature pertaining to the theory, as Walker (2012) concluded.

Some stakeholder theorists believe that politically-motivated CSR programs might lead to, from an improving-reputation perspective, unpleasant results (Walker, 2012). Furthermore, the probable threats on firms, unlike institutional and legitimacy theories, are mostly addressed by compromising firms' interests and specific stakeholders' pressures that are likely to be economically motivated (Fernando & Lawrence, 2014) and, as mentioned above, they are less likely to be politically driven (Frynas & Stephens, 2015). Furthermore, the probable circumstances that make firms socially-responsible towards their stakeholders are not clearly identified in this theory (Campbell, 2007). Instead, deep behavioural explanations and predictions are introduced by the theory.

Stakeholders' concepts/theory underpins most of the current research studies in the social and environmental area in general (Humphrey & Lee, 2004). Table 1 shows

an example context, namely Libya, where the findings of a quarter of the publications in the CSR area have been explained by this theoretical framework. However, all twelve publications that are related to the Libyan context have been conducted by just two different groups of authors. Furthermore, none of these publications is based mainly on a crisis-like period or a high level of uncertainty. The reason is that they have been conducted by analysing data collected before 2011 (year of revolution). Despite the fact that the Libyan context mainly involves a centralised economy (Costantini, 2016; The Economist Intelligence Unit, 2015), stakeholder theory has been used to explain the findings of most CSR research studies, as shown in Table 1.

Table 1: The most adopted theoretical frameworks in CSR research studies in the Libyan context (last update was in 2017)

Adopted Theory	Total Publications	Research Type		Publication Type	
		Primary	Secondary	Thesis	Article
Simple descriptive approach	14	7	7	1	13
Stakeholder Theory	12	4	8	4	8
Accountability theory	1	1	0	1	0
Capital needs theory	1	1	0	0	1
Environmental determinism theory	1	1	0	1	0
Hofstede-Gray Framework	1	1	0	0	1
Political Economy theory	2	2	0	1	1
Proposing a theory in a Libyan context.	1	1	0	1	0
Postcolonial theory	1	1	0	1	0
Research summary approach	1	1	0	0	1
Institutional Theory	1	1	0	0	1
Signalling theory	1	1	0	0	1
Legitimacy theory	1	1	0	1	0
Total	**38**	**23**	**15**	**11**	**27**
Unique Total[11]	35	20	15	9	26

3.5 Institutional Theory

According to institutional theory, institutions are shaped by social patterns, agendas they reproduced frequently or regulatory systems (Jepperson, 1991). This became settled on predominant belief patterns and related practices in the industry of

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[11] The difference occurs because of two publications adopted integrated theoretical frameworks (more than a theory).

the organisation, which identifies a specific institutional logic (R. Scott, Ruef, Mendel & Caronna, 2000).

Despite institutional theory having great similarities to legitimacy theory (Amran & Devi, 2008; Pérez, 2015), institutional and stakeholder theories have been, instead, predominantly used in CSR-related research studies (Frynas & Stephens, 2015).

Frynas and Stephens (2015) state that institutional theory does not explain why firms involved in political activities purposely influence government regulations, from a CSR perspective, in the future. Furthermore, Carpenter and Feroz (2001) concluded that forms of potential political institutional pressure, regardless of whether that studied phenomenon is CSR-related context or not, that might concurrently occur cannot be empirically recognised.

Institutional theory has mostly applied at the macro level (Aldrich & Fiol, 1994; cf. Beddewela & Fairbrass, 2016; Fernando & Lawrence, 2014; Frynas & Stephens, 2015), which is substantially above the level at which this thesis is conducted.

3.6 Political economy theory

The 'political economy' itself has been defined by (Gray, Owen & Adams (1996, p. 47) as "the social, political and economic framework within which human life takes place". Moreover, Jackson (1983, p. 74) defined political economy theory as "the study of the interplay of power, the goals of power wielders and the productive exchange system".

Political economy approach focus on the influence of economic dependence and the power of associations on a communications between socio-political and economic actors in the society through accounting function to share the power and wealth   (D. J. Cooper & Sherer, 1984; A. M. Tinker, 1980). Accounting systems, where CSR reporting is functioning, acts within political economy to establish, share and confound influential relations (Buhr, 1998). Guthrie & Parker (1989) state that the political theory of social disclosure may improve our understanding of CSR practice.

However, Frynas & Stephens (2015) found that political economy theory is not the key theoretical framework in the recent political CSR research studies. Institutional, stakeholders

and legitimacy theories are more adopted in such studies (Frynas & Stephens, 2015). Nevertheless, political economy theory could be the appropriate theoretical framework to explain research findings at macro level rather than micro level (Buhr, 1998). This is the main difference of political economic theory with legitimacy theory (Buhr, 1998) which is derived from it (Fernando & Lawrence, 2014) and it has most interesting theoretical insights (Gray et al., 1995).

3.7 Legitimacy theory and legitimation

Seeking the impacts of political change on CSR and sustainability practice is, as shall be illustrated in Chapter Two, a legitimation issue. A dramatic political crisis is triangulated by legitimacy and the effectiveness of the regime (Boose, 2012; Lipset, 1959). Although the leadership level of the political regime has first responded to the Arab spring in Egypt (The CNN Wire Staff, 2018), a wide range of governmental bodies have primitively acted to undermine the potential mobilisation about which activists have announced through social media (S. R. Ali & Fahmy, 2013; R. Jamali, 2014; Nsir, 2014). The non-institutionalised legitimacy former regime (Boose, 2012) has been seriously undermined by United Nation (UN) resolutions 1770 and 1773 of 2011 (Oliveri, 2012). While the National Transitional Council (NTC) led the revolution using the power of its moral legitimacy, militias and informal armed groups exacerbated the situation by the power of revolutionary legitimacy (Serafimov, 2012). These two forms of legitimacy conflicted with electoral legitimacy in 2012 (Costantini, 2016). Since political division between different political elites took place after the revolution, different forms of legitimacy have emerged (Costantini, 2016). Yet these forms of legitimacy often clash with each other.

Oil companies represent a major segment of the economy and would not be far from the legitimation process before or after the revolution. Consequently, their capabilities and performance are, presumably, affected by the consequences of the events concerned, particularly, if these events have been converted to a crisis.

Accordingly, the legitimacy theory could provide an appropriate theoretical frame to interpret the potential findings of the thesis, as the research addresses serious alterations which took place in the socio-political context after 2011.

Suchman (1995, p. 574) defines legitimacy as a 'generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions'.

Parsons (1960, p. 175) defines legitimacy as 'the appraisal of action in terms of shared or common values in the context of the involvement of the action in the social society'. Dowling and Pfeffer (1975, p. 122) define legitimacy as 'a condition or status, which exists when an entity's value system is congruent with the value system of the large social system of which the entity is a part. When a disparity, actual or potential, exists between the two value systems, there is a threat to the entity's legitimacy'.

Suchman (1995) categorises legitimacy into three classes; pragmatic and moral and cognitive legitimacies. He states that pragmatic legitimacy is based on the personal reward of major stakeholders through political, social or economic means. Therefore, pragmatic legitimacy could be an exchanged approach between the stakeholders and the organisation based on mutual needs (Suchman, 1995). Alternatively, stakeholders may support a firm since they perceive (or have been influenced) that it considers their broader expectations (Suchman, 1995). The dispositional approach to legitimacy is another statement of how stakeholders look at organisations through a human-based lens and, consequently, they legitimise it due to gaining appreciated behaviours (Suchman, 1995), where companies respond to the demands of divergent interest groups, and act to legitimise their actions (Tilt, 1994). The pragmatic approach to legitimacy has been considered in the empirical analysis by identifying whether stakeholders are satisfied with oil companies' operations and actions towards them, for example, from the perspectives of both the reliability of CSR disclosure and the level of stakeholders' satisfaction with CSR practice and disclosure. A triangulated approach (interviews and Web-based data analysis) has been adopted in order to identify whether the CSR disclosure of the studied firms is reliable and satisfied or not. It is worth saying that legitimacy theory could explain companies' need to improve CSR—with which corporate sustainability intersects (Visser, 2011a)—disclosure after the revolution to legitimise themselves to their stakeholders based in Libya and abroad.

Moral legitimacy is related to the optimistic evaluation of the organisation and its performance based on the existing norms and values (e.g., Aldrich & Fiol, 1994; Parsons, 1960). Moral legitimacy is based on social rationality with limited self-interest

(Suchman, 1995). Suchman (1995) classifies moral legitimacy into four different types of legitimacy: consequential legitimacy, procedural legitimacy, structural legitimacy and personal legitimacy.

When stakeholders bring attention to the specific characteristic(s) of an organisation within its activities or performance (R. Scott, 1977), it is called consequential legitimacy (Suchman, 1995). This type of legitimacy highlights the quality and value of the operations/product of the organisation by consumers' opinions in a competitive market (Suchman, 1995). Regulation-aware stakeholders might play the same role in a competition-lacking market (Suchman, 1995).

In contrast, procedural legitimacy underlines the significance of procedures and policies (Suchman, 1995), in that they should be socially accepted (R. Scott, 1977). The positive outcome of organisation activities could often undercut its legitimacy because of unaccepted procedures and steps taken by the organisation to achieve its goals by which stakeholders are, however, even positively affected (Suchman, 1995). This type of legitimacy has been considered in the empirical analysis (interviews) of this thesis to identify whether the studied firms adopt procedures and policies for different CSR & sustainability issues.

More specifically, stakeholders may focus on the intrinsic characteristic on which the functionality of the organisation is constantly based, such as the existence of specific departments related to health and safety; this approach is related to structural legitimacy (Suchman, 1995). Most organisation functions—of oil companies—have been considered either in formulating the interview questions (Chapter six) or in the discussion raised with the interviewees about the issues concerned, as shown in Chapter eight.

The last type of moral legitimacy is based on the special personal quality or power of the organisation's leader, who is capable of influencing and inspiring others, but in a non-institutional manner; it is called personal legitimacy (Suchman, 1995).

Cognitive legitimacy consists of positive support for the organisation or acceptance of the organisation through widely agreed cultural norms and values (Suchman, 1995) in a way that can be easily perceived by stakeholders. This type of legitimacy is based on highly subjective perceptions rather than values (Aldrich & Fiol,

1994). The cognitive legitimacy could seek plausibility for future events of the organisation within an unclear cognitive environment (Suchman, 1995). The organisation, could sometimes tackle this cognitive chaotic environment by introducing taking-for-granted principles in an unconceivable way (Suchman, 1995). For instance, the environmental assurance of oil operations based on new environmentally friendly (and taking-for-granted) techniques that some oil companies (especially industry-leading firms) promise to use in the future. Stakeholders are likely to perceive these issues unthinkably (Zucker, 1983) due to the great level of ambiguity around them (Suchman, 1995). This type of legitimacy has been considered in discussing the nature of business networking with MNCs, as presented in Chapter eight. Prior to this, this issue has also been embraced in the interview guide, as presented in Chapter six. Legitimacy has ethical principles such as human rights and involvement (Kirkpatrick, 1988). Human rights should be understood and morally protected by an organisation at the minimum accepted level; this would be equivalent to the political power of that organisation (Buchanan, 2004). However, ethical principles are claimed for the alteration of people's views and beliefs using CSR by the power of organisations (Brendan O'Dwyer, 2003). The power could be practised legitimately by organisations, if information is disclosed transparently for those who use it responsibly within the accepted norms and values (Stanfield & Carroll, 2004) to defend their existence (Guthrie & Parker, 1989). Nevertheless, the legitimate power is the capability of issuing compliable rules and regulations (Takata, 1995).

Legitimacy is frequently threatened due to the repeated conflict between the managers of an organisation, who preferred the great flexibility of symbolic management—by transforming the meaning of acts (Richardson, 1985)— and stakeholders who are seeking a complete truth; this type of legitimacy is called strategic legitimacy (Ashforth & Gibbs, 1990; Suchman, 1995). The reliability of the management practice of CSR & sustainability issues may be the appropriate instrumental tool to identify the probable legitimacy conflict. This approach shall be considered in the two empirical Chapters seven and eight. Institutional legitimacy (Dowling & Pfeffer, 1975) marginalises the significance of firms-stakeholders conflict (Suchman, 1995). The reason is that the institutionalists are looking to the institutions at the sectoral or industrial level (Dowling & Pfeffer, 1975) rather than underlining the role of principal/central institutions [usually large firms] in the legitimation process

(Suchman, 1995). The Libyan oil sector is institutionally structured with central firms (NOC), which own the concessional contracts of oil operations and, probably, it has a focal role in the legitimation process from the CSR perspective. The interview guide and some adopted research methods (e.g., Section *7.6 Measuring the Probable Centralisation of Online Media of the Oil Sector*) shall be introduced in this thesis based on this theoretical concept.

During a crisis, a firm should focus on repairing legitimacy by increasing/maintaining reliability and networking; with special regard to determining the stakeholders related directly to the problem by which the legitimacy crisis has been unfolded (Suchman, 1995). This thesis focuses on investigating whether the uncertainty environment, which is probably a fertilised sphere of the alteration of stakeholders' temperaments, motivates firms to disclose more information in order to maintain/repair legitimacy. As mentioned before, the significance of dominant stakeholders—before and after political change—has been considered in the interviews' questions and interviewee discussions in this thesis.

Lindblom (1994) suggested a set of strategies that can be embraced to legitimise a firm's activities against public pressure; firstly, disclose sufficient information about actual operations for major stakeholders—it is similar to Oliver's (1991) co-option strategy—; secondly, attempt to change the perceptions of the concerning stakeholders' crucial issues without changing the organisation's actions (cf. Sethi, 1978); thirdly, drag or manipulate the focus of stakeholders away from the problematic issues by attempting to turn their attention towards the issues of interest; finally, seek to change stakeholders' perception about the firm's operations. Sethi (1978) argued that should changing public perception be met with failure, changing the performance is the only option to narrow the legitimacy gap between business performance and society's expectations. Most of these strategies were considered in the interview guide and some research methods related to Chapter seven.

Organisations constantly pursue legitimacy by changing strategies and the visions of activities and reporting (Deegan & Rankin, 1996; Fernando & Lawrence, 2014). Organisations' activities may be threatened, if it exceeds societal limits and norms (Deegan & Rankin, 1996). Accordingly, internal stakeholders should not capture the organisation's attention exclusively; the expectations and needs of the society at

large should be considered too (Mathews, 1993). The congruency between management and society in respect of social norms and values is a constant goal of organisations (Mathews, 1993), within which organisational legitimacy always emerges (Dowling & Pfeffer, 1975). Moreover, legitimacy theory proposes that the social, economic and political settings influence CSR disclosure (Deegan & Rankin, 1996).

Parkinson (1995) states that legitimacy conflicts arise due to the public perception that companies are powerful and might establish this legitimacy for profit-seeking reasons rather than fulfilling societal requirements and solving problems responsibly (cf. Heard & Bolce, 1981). Hence, this strategy may harm legitimacy per se due to the inaction of achieving declared promises seriously (Parkinson, 1995). This concept influences the embraced interview guide in this thesis to justify inductively the status of legitimacy of the studied firm and how the change in political patterns affects it. The institutionalists have unique perspectives about legitimacy. Meyer and Scott (1983, p. 201) define legitimacy as: 'the degree of cultural support for an organisation'. The socially accepted performance of organisations is posed by key institutional actors through the legitimation process (Hamann, 2008). Regardless of the efficiency of organisations' activities, seeking legitimacy may institutionally cast organisations' practices and priorities (DiMaggio & Powell, 1983). The institutional actors may help secure the future of an organization by involving legitimacy-seeking actions that organisations are keen to introduce in order to maintain accessibility to their significant resources (Sonpar, Pazzaglia & Kornijenko, 2010). The significance of the influence of dominant stakeholders on oil companies' resources—before and after political change—has been considered in the interview guide in this thesis from a CSR perspective.

External institutions (or constituents) are the source of isomorphic forces, which could be conformed to gain legitimacy 'passively' (DiMaggio, 1988; DiMaggio & Powell, 1983; Oliver, 1991), as a taken-for-granted issue (Suchman, 1995), with dominant institutions or 'proactively' by attempting to be trustworthy for the potential focal stakeholders (Ashforth & Gibbs, 1990; Oliver, 1991; Suchman, 1995). Within this thesis, the significance of CSR disclosure practices may be indicative of the proactive practices for current/future dominant stakeholders as found in Chapters seven and eight.

Legitimacy could be sought by obeying the law of the industry/context within 'coercive isomorphism'; or by principled conformation by way of 'normative isomorphism'; or/and embracing well-known institution or characterisation of the context as a result of 'mimetic isomorphism' (Powell & DiMaggio, 1991). These situations have been considered in the research methods and interview guide in this thesis.

Habermas (1984) states that the elements of the legitimation system are the economic system and the administrative system. He argues that the government controls public and private firms—whose activities substantially depend on governmental contracts. While the public sector relates to capital-intensive industries, private institutions are mostly working in labour-intensive industries (Habermas, 1984). Habermas (1984) underlines the power of NGOs against both sectors. This competitive mixture of ownership-related firms makes the efficiency unrequired, in the case of the public sector, and unreached for private firms (Habermas, 1984). The probable influence of the types of ownership on firms' performance of CSR disclosure is one of the research objectives that this study aimed to achieve, as presented in Chapter 7.

Habermas (1984) notes that the challenges of international relations could impact government effectiveness and, consequently, lead to a domestic legitimacy crisis due to its inability to make rational decisions. This study deserves an objective about the probable political influence—through government effectiveness—on CSR disclosure, as shown in Chapter 7.

Habermas (1984) also states that globalisation has now become an influential factor on both governments and the citizens of, especially, weak states. Furthermore, global firms [Multi-National Companies (MNCs)]—as part of globalisation pressure— have different views of social responsibility, which is practiced in coordination with the agents of the concerned host states (Nagel, 2005). The influence of MNCs, through their subsidiaries working in the oil sector in Libya, is crucially considered in the empirical part of this study, as shown in Chapters 7 and 8.

Legitimacy theory has been widely employed as a theoretical lens in order to seek to understand why companies disclose information voluntarily—or obligatorily by laws and regulations (Parkinson, 1995)—on the social and environmental domains in

combination with the economic domain, as shown in Table 2. This table presents the major research contribution to CSR literature using legitimacy theory.

Generally, organisation might engage in CSR activities and reporting in order to maintain or gain their legitimacy. The appeal of organisation to legitimise its operations by CSR disclosure is a predictable drive to influence disclosure-related decisions (Deegan, 2002). As managers influenced by this drive, organisations will do their best—with regard their perceptions—to maintain organisations legitimate through legitimate goals and mechanisms (Villiers & Staden, 2006).

Table 2: Some of legitimacy-based research studies in CSR & sustainability area from different contexts.

Authors/co-authors	Research Approach; Context; Brief background	Did theory success to either be tested or explain findings?
(Adams, Hill, & Roberts, 1998)	Quantitative, 6 European countries, annual reports of 150 companies, CSR disclosure; Social political and environmental factors.	Yes, with a recommendation to use it with political economy theory
(Archel, Husillos, & Spence, 2011)	Qualitative, Spain, two stages of interviews, they investigate the dominant discourse of civil society actors in terms of CSR. Those actors are legitimate to access powerfully institutional system (CSR process) and generate their own discourse apart from civil society.	Yes
(Barkemeyer, 2007)	Conceptual article, CSR in general, multi-cultural environment.	Yes
(Deegan & Gordon, 1996)	Quantitative, Australia, annual reports of 197 companies + 30 questionnaires, environmental disclosure, environmental crises	Yes
(Deegan & Rankin, 1996)	Quantitative, Australia, annual reports of 20 companies, environmental disclosure, environmental crises	Yes
(D. Campbell, 2000)	Quantitative, UK, annual reports of 1 company, CSR disclosure, crisis: economic, political, environmental.	No
(Castelo Branco, Rodrigues, Branco, & Rodrigues, 2008)	Qualitative, Portugal, 49 companies' annual reports & websites, CSR disclosure, visibility of firms in front of stakeholders is a factor in legitimation process.	Yes
(Cordery & Ayoub, 2017)	Quantitative, UK and France, 20 NOGs websites, all information related to the activity and website functionality, Engagement (legitimacy) to donate more.	Yes
(Deegan, 2002)	Conceptual paper.	-
(Deegan, Rankin, & Voght, 2000)	Quantitative, Australia, annual reports of 41 companies, environmental disclosure, environmental crises.	Yes

Authors/co-authors	Research Approach; Context; Brief background	Did theory success to either be tested or explain findings?
(Farache & Perks, 2010)	Qualitative, Brazil and UK, content analysis of 2 printed magazines from Apr 2006 to Mar 2007, CSR disclosure, different concerns (oil industry is included through environmental scandals).	Yes
(Guthrie & Parker, 1989)	Quantitative, Australia, annual reports of 1 company, CSR disclosure.	No, they recommended political economy theory instead.
(Milne & Patten, 2002)	Mixed, USA, 76 participants from 12 different companies, CSR disclosure. Environmental crisis.	Yes
(O'Donovan, 2002a)	Mixed, Australia, 6 interviews in 3 companies, Environmental disclosure, Environmental crisis.	Yes
(O'Dwyer, 2002)	Qualitative, Ireland, 29 interviews in 27 companies, Environmental disclosure, Environmental concerns.	Yes
(J. Solomon, 2005)	Qualitative, UK, 24 interviews, Environmental disclosure, building trust through stakeholder dialogues would reduce risk.	Yes, in a combination with stakeholder theory.
(Tregidga, Milne, & Kearins, 2007)	<u>Methodological</u> paper, environmental CSR, discourse analysis.	Yes, they believe that discourse analysis might help to understand and determine the actual power of businesses' legitimacy.
(Villiers & Staden, 2006)	Qualitative, South Africa, 100 companies' annual reports, Environmental disclosure, Environmental concerns.	Yes
(Zubek & Mashat, 2015)	Qualitative, Qatar, 42 listed companies, CSR disclosure, Environmental concerns.	Yes

This thesis aims to assess the performance of oil companies in Libya in terms of triple-bottom-line inclusiveness via online disclosure. This might help them improve stakeholders' engagement, which is crucial in seeking legitimacy (Bolívar, 2009) via the three main CSR & sustainability, economic, social and environment domains (Aras & Crowther, 2008; S. Bell & Morse, 2008). Most findings in this thesis have been explained by the literature of legitimacy theory in specific cases and potentially related to, instead of the society at large (Hamid & Atan, 2011; Darendeli & Hill, 2015), specific (targeted) stakeholders. This is consistent with Deegan and Rankin (1996) who use legitimacy theory to explain empirical findings based on the deductive analysis of the environmental information published for specific "users".

Legitimacy theory seems the most appropriate theory, which could be used as a theoretical framework to interpret the thesis's findings for many reasons. First of all,

the economic performance of organisations is considered as an appropriate evaluation of their legitimacy (Abbott & Monsen, 1979; Patten, 1991, 1992). This theory has been rapidly adopted by researchers in the social and environmental accounting area and was introduced after the political economy theory (Lye, Perera & Rahman, 2006) and conceptually intersects with the institutional theory and stakeholder theory (Fernando & Lawrence, 2014; Lye et al., 2006); these theories are referred to as 'contractarian' theories (D. Campbell, 2000). Most of research studies lie on crises time (or phenomenological conflicts) adopts legitimacy theory as an appropriate theoretical framework (Buchanan, 2004; Habermas, 1984; Rahaman, Lawrence & Roper, 2004) to explain the empirical findings (Jenkins, 2004; Massey, 2001) as it is one of the dominant theoretical frameworks in political CSR research studies (Frynas & Stephens, 2015). The next reason is that legitimacy theory suggests that organisations are keen to meet the expectations of the society at large (Deegan & Rankin, 1996; Deegan et al., 2000), instead of those of merely specific stakeholders (e.g., investors, owners) such as in agency theory (Hill, 1992).

Another important reason for adopting legitimacy theory is that the influence of management reconstruction on CSR [and sustainability] disclosure and practices was one of the first applications of this theory in addition to the political economy theory (Campbell, 2000). A comprehensive management reconstruction of oil companies took place in Libya in late 2011, based mainly on political loyalties (Hove, 2017). Furthermore, these institutional changes were concurrent with the dramatic change in stakeholders' expectations/requirements (Hove, 2017; Kailani & Saleh, 2012; Martinez, 2014). This has probably led to unique legitimacy-seeking challenges surrounding oil companies in this context since the unfolding of the Arab Spring in late 2010 in Tunisia, the closest geographical region to Libya that has been ruled similarly for decades.

Embracing legitimacy theory is based on some recent empirical aspects of the Libyan context. This research study is conducted in a context that witnessed a great clash between a range of legitimacies—especially after the revolution—as illustrated in the introductory paragraph of this section. All previous research studies in the CSR area in this context have been conducted prior to a historical event of rooted political change, namely the 17th February revolution of 2011. Obviously, all episodic (or

chaotic) consequences of this revolutionary event were not empirically considered in most of these studies. Alghodban and Ramli (2015) is the only CSR research study (paper) to briefly cover the post-revolution period, but without the theoretical framework.

Moreover, this context is (especially before the revolution) lacking societal attention to many CSR issues on which the probable threats against legitimacy are based (Ishwerf, 2012). The absence of stakeholders' voices and pressures on the studied firms (from different sectors) in Libya before the revolution (Ahmad, 2011; Elmogla, 2009; Elmogla et al., 2015; Ishwerf, 2012; Pratten & Mashat, 2009) might have led to the absence of any serious threats against their activities and, consequently, the inappropriateness of adopting legitimacy theory in such studies. On the course of the threats from stakeholders' pressures on oil companies, the significant change in stakeholders' behaviour towards oil companies after the revolution has been approved by the findings of this thesis, which shall be presented in the empirical chapters. This highlights the necessity of considering the most appropriate theoretical framework, namely legitimacy theory, in order to explain them.

Hence, due to the fact that the intrinsic research purpose of all studies shown in Table 1 is not empirically influenced by a crisis-based environment, the theoretical framework choices of scholars before the recent political crisis may not be congruent with (or appropriate for) potential CSR research studies conducted after 2011. Nevertheless, some of theoretical frameworks embraced in the research studies shown in Table 1 have been demonstrated in this chapter, such as stakeholder theory, institutional theory and so forth.

Chapter Four: Corporate Social Responsibility and sustainability

4.1 Social Accounting

In general, social accounting and reporting is involved in any aspects related to the relationships between a firm and its stakeholders (Gray et al., 2014). The variety of contents of social accounting is produced *and* used by a wide range of participants (Gray et al., 2014).

'Social Ecology' involves justifying environmental aims with the goals of a non-categorised structure of society and shrinking poverty by wealth redistribution. Revolutionary changes to the current principles (liberal capitalism is included) must be achieved in the context of population growth and consumption, environmental recourses management, human rights and its ownership, accessing services and job opportunities (Andrew, 2000; Sholette & Ressler, 2013, p. 23).

The ethical requirements of social ecology can be supported uniquely by accounting (Andrew, 2000). Changing the current concepts of accounting from a profitable vision to redistributing the resources unequally is possible (Andrew, 2000; Tweedie & Hazelton, 2015). Accounting can be employed usefully to record the information of natural resource distribution (Andrew, 2000; Russell & Thomson, 2009). This ambitious view requires vital change from the leaders of traditional finance to be more considerable by environmental accounting researchers (Andrew, 2000). Jagtenberg (1994, cited in Andrew, 2000) pointed out that the profitable entities have to make themselves sustainable by disclosing nature as an important issue rather than obeying other cultural practices in that they predominantly isolate environmental information, capitalist economies, consumption, development, growth, accounting (cf. Abbott & Monsen, 1979).

Gull Hanchinal and Salma (2013) state that social accounting has several goals of quantifying and identifying social gains in terms of enlarging the external investments in social sectors. They note that due to the limitation of economic resources in the society, maximising productivity should reflect one of the social benefits of using these resources rather than considering them as extra costs to the economic entities. Resource limitation has increasingly clarified the hazardous horizon of environmental issues, for example environmental pollution, which is the reason behind regulating and

funding the process of how to control environmental pollution and establish self-purification operational systems (Gull et al., 2013). The role of social accounting is to conceptually measure and disclose the entity's achievement in this concern, the extent of the institution's social responsibility that is being achieved toward inner and outer stakeholders (Gull et al., 2013).

In emphasising the communal context of adopting social accounting, a number of benefits can be obtained from implementing a social accounting approach that includes 'community assets'[12]: developing societal values as they related to public activities such as the quality of public streets (Pallot, 1991), avoiding misapplying property concepts in a way that makes them out of their scope of benefits (Pallot, 1991), improving the financial analysis and unbiased assessment of the management performance of these assets (Pallot, 1991), considering the concept of 'community property' as a property concept that might merge the intrinsic conflict between private property's absolute rights and the 'ethical goal of free individual development', and finally, implementing the idea that society must maintain the public heritage with the purpose of perpetuation (Pallot, 1991).

In evaluating the role of social *and* environmental accounting (as two meshing corporate mechanisms), Lehman (1999, p. 218) argues that in order to maintain social accounting given the hegemonic power of the capitalist relations of production, we need a sufficient context of discussion, debate and argument characterised by the utilitarian[13] motivation to maximise human needs. It is beyond the verification of the impacts of 'plant closure costs' or environmental pollution (Lehman, 1999).

'Political Economy' as a restricted approach to social accounting can be understood by many other theories, which intersect social accounting in a different 'level of resolution' representing the range/level of 'things' that determine the theoretical frame within the 'General Systems Theory' and other theories (Gray et al., 2014). Another theory that might provide us with a deep understanding of social accounting is the 'social contract theory', which helps to identify the moral and/or political obligations within contractual relationships that form contemporary society

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[12] Pallot (1991) states that 'community assets' (e.g., government managed facilities) should be distinguished from state assets (the private property of government entities).

[13] Utilitarianism is a theory in normative ethics holding that the moral action is the one that maximises utility.

(Gray et al., 2014). In other words, it represents the rights and responsibilities (accountability) among the parties of this contract (Gray et al., 2014, p. 82).

Gray et al. (2014) maintain that social movements constitute a prerequisite for organisational change if labourers realise that the state would not play a sufficient role, in terms of justification, as long as the capitalists (companies, management and investors) dominate the economy; especially, if the vulnerable part of the society consider this issue, economic and social justice, as more crucial than 'liberal economy'. This is the Marxist vision of political economy (Gray et al., 2014). Addressing this concern might not be easily achieved with just applying this vision, as changes in the social construction are required for any initial outcomes.

The media also has a role in shaping societal awareness for some environmental issues, such as pollution, especially if the issue has no direct concrete impact on the audience (stakeholders) (Ader, 1995). The real experience of how media is powerful was raised by Giroux (2012), who argued that the 'collective behaviour' establishes a political barrier and debate, which would be seriously supported by 'media ecology' that improves the sustainable critical thinking and rehabilitates public spaces.

Another example of the media's role was provided by Brown and Deegan, (1998); the substantial association of the 'level of media attention' with the quantity of corporate environmental disclosures. However, the definition, management and communication are vital to make unnotable issues exist within society (Gray et al., 2014).

Social accounting is also influenced by 'culture'; civil society prospects and reactions, opinions about the accountability of institutions and views about disclosure can be, to some degree, apprehended by culture (Gray et al., 2014). For example, religions iconise the integral 'community' and welfare works, such as in Islam: '*All Muslims, are like a single body if one part is hurt, the whole body feels the pain*' (The Prophet). In the vision of globalisation, non-attributed and unique 'national culture' would be easily affected by any 'occupational' social pattern (McSweeney, 2002). This might enlarge social accounting challenges.

Furthermore, the culture and political patterns during the pre-revolutionary era are often referred to as a culture of fear (and obedience might be the first carried-

forward culture) in Arab spring countries and should be socially defeated (Eltantawy & Wiest, 2011).

Legitimacy theory has intersected with social accounting in different aspects. As discussed in Chapter 1, legitimacy theory is simply based on the knowledge that an organisation would not exist without appropriating its specific 'value system' with the value system of the society in which the organisation operates (Gray et al., 2014). This legitimacy might be threatened through specific actions undertaken by the organisation, such as (with specific regard to the general society's ethical and moral concepts) involvement in fraudulent activities or financial scandals (Gray et al., 2014). In reality, there are many strategies that can be adopted to encounter many threats against the organisation's legitimacy (Gray et al., 2014). For example, changing the educated stakeholders, changing others' reputation toward the organisation or diverting consideration away from the issue. Similarly, an important part of the social accounting context is providing stakeholders and other communal parties with information related to (e.g. the environmental issue, specific social activities, employees' social desires, etc.) what the organisation has achieved with the purpose of improving externalities'/internalities' character toward it (Gray et al., 2014, p. 87).

4.2 The Concept of Triple-Bottom-Line

This situation considered both the domination of economic power and sustainability (Scerri & James, 2010). This perception led to the introduction of the 'Triple-Bottom-Line' model based on the potential outcome of the manipulation of the economic domain and awareness of sustainability (Scerri & James, 2010). It predominantly measures the influence of the economic, social and environment domains on institutions and community (Scerri & James, 2010). The weakness of this model is the sustainable commensurability of these domains in which the adopters of model unreasonably believe (Scerri & James, 2010). The landscape of this approach does not consider the aforementioned domains as one sustainable platform (Scerri & James, 2010). For example, environmental issues in many business entities continue to be treated as a cost of economic activities (Scerri & James, 2010, p. 48). Therefore, it seems clear that the social domain is the most challenged objective that should be sustainably achieved (Scerri & James, 2010). The importance of this challenge comes

from the central position that the social domain has (purposely) between other spheres, such as economics, culture, politics and the environment, constituting the complementary elements in the Triple-Bottom-Line approach (Scerri & James, 2010, p. 48).

4.3 Corporate Social Responsibility Reporting

Disclosing different types of information might lead to, in general, prompted information in a way influencing all parties related to accountability, namely the sender (organisation) and the recipient (society) (Gray et al., 2014). These influences should lead to a shift in the power of the aforementioned parties by changing their dominance (and accessibility to) the disclosure (Gray et al., 2014).

Bowen (1953, p. 6) defines CSR as 'the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of actions which are desirable in terms of the objectives and values of our society'. A. B. Carroll (1979, p. 500) defines CSR as 'the social responsibility of business [that] encompasses the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time'. Gond and Moon (2011, p. 4) define CSR as 'as a permanent issue and an area of debates in management theory and practice, rather than a well stabilized construct with a clear and constant operationalization'. A more recent and broader definition is introduced by Rasche Morsing and Moon (2018), who state that CSR is 'the integration of an enterprise's social, environmental, ethical and philanthropic responsibilities towards society into its operations, processes and core business strategy in cooperation with relevant stakeholders'.

UN Principles of Responsible Investing (2013) state that firms engage in [CSR or] responsible investment through one or more of the following three main pathways. Firstly, the desire for increasing turnover by meeting social and environmental requirements that attract new markets or costumers. Secondly, improving productivity by embracing different cost-saving methods of production with environmental considerations, and attracting experts to work in the firm by approving that CSR issues are highly prioritised. Finally, minimising operational risks by obeying operational standards and regulations.

The universal principles of Corporate Responsibility (CR) reporting and sustainability are circulated by adopting accepted CR strategies. Many professional and

academic organisations have conducted research studies outlining the global concepts of publishing this type of Integrating Reports. These are outlines of the concerned research studies and professional report. The survey conducted recently by KPMG entitled 'The KPMG Survey of Corporate Responsibility Reporting 2013' serves as the base review.

Globally, 71% of companies (54% in Middle East and Africa) prepare and publish the CR reports (KPMG International, 2013b). In fact, the improvement in the quality of regulations was the main reason behind the high CR reporting rate in some of the Middle East and African countries, such as South Africa (98%) and Nigeria (82%) (Bartels, Fogelberg, Lemmet, Malan & Lugt, 2013, p. 9; KPMG International, 2013b, pp. 21–22).

In terms of sustainability reporting policies, the voluntary policies and practices have been substituted to be mandatory in many countries through the approach of 'explain or explain'[14]; the stock exchanges have increasingly focused on this type of reporting (Bartels, Fogelberg, Lemmet, Malan, & Lugt, 2013, p. 9).

In order to satisfy stakeholders, it is recommended to disclose corporate responsibility information in separate reports as opposed to annual reports, which focus on the business strategies that are mostly relevant to investors and partners; this approach helps companies to broadly apply IR in parallel with business strategies by focusing on the environmental and social impacts on their business (KPMG International, 2013, p. 27). Moreover, the applications of IR are still limited on a global scale, directors are yet the sole target of CR information in 42% of companies (2013b, p. 28).

King III governance concepts[15] represent other important CR guidelines, which help companies in their evolution beyond disclosing CR information into annual reports, considering the non-financial information of investors' concern (KPMG International, 2013b, p. 27).

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[14] 'The report or explain principle is based on a minimum requirement that companies need to report on their sustainability performance, or explain why if they do not' (Bartels et al., 2013, p. 10).

[15] It has been issued in South Africa (2009) based on developing two old releases of these governance strategies.

Bartels et al. (2013, p. 17) advise organisations that adopt sustainable reporting to focus on large companies due to their impacts on the economy; this has to be aligned with the increasing consideration of SMEs and state companies in terms of implementing the concerned regulations and transparent accountability. In fact, regulatory risks[16] are a significant example of making a disclosure of business risks beyond corporate reputation risks (see the significance of other examples; KPMG International, 2013, p. 13).

This report (KPMG International, 2013b, p. 11) states that 82% of the surveyed companies[17] reference the Global Reporting Initiative (GRI) in their reports; also they widely disclose the environmental and social information that affects their business, such as climate change or shortage of resources (2013b, p. 12). However, the nature of oil companies' activities made them rank lower than other sectors in terms of the quality of corporate responsibility (CR) reporting. In fact, introducing new products or services is the event when companies usually disclose social and environmental impacts (KPMG International, 2013, p. 12). This reflects an inadequacy of corporate responsibility reporting of, for example, the global companies operating in supply chain (2013b, p. 16). Interestingly, most global companies have mastered the disclosure of CR reporting with regard to their objectives and progress indicators (2013b, p. 16), which are affected by stakeholders' opinions (Humphrey & Lee, 2004). In contrast with MNCs, many SMEs and family businesses has not yet engaged into CR reporting, despite the significant influence of these firms on the sector in which they operate and society at large (Rasche et al., 2018). The costs of reporting progress and poor qualities of their CR reporting are the reasons for the weak engagement of SMEs into CR reporting (Rasche et al., 2018).

The International Integrated Reporting Council (IIRC) is another CR knowledge platform involved in introducing an IR framework that helps organisations develop reports in terms of sustainability; unfortunately, the frameworks' concepts are rarely adopted (KPMG International, 2013, p. 28). The main aim of this comprehensive framework is to provide organisations with a detailed pattern of resources and

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[16] These risks have been identified by the US State Pension Fund-led Investor Network on Climate Risk (Carbon Trust, 2005).

[17] The largest 250 global companies were assessed in terms of corporate responsibility reporting. They are involved in 14 industries in over 30 countries.

relationships by which organisations are affected (The International Integrated Reporting Council, 2013). It provides also the know-how of establishing an interaction between the exterior environment, which is not controlled, and capitals to form values in different terms (The International Integrated Reporting Council, 2013, p. 4).

Similarly, the Global Reporting Initiative (GRI) was introduced in the 2013 sustainability reporting guidelines in two parts: the first part is entitled 'Reporting Principles and Standard Disclosures' and the second one is known as the 'Implementation Manual'. These guidelines focus on providing organisations with the concepts of sustainability reports regardless of their size, location, type and sector (*GRI4: Reporting Principles and Standard Disclosure*, 2013, p. 8). They supported the GRI principles with a practical context to help organisations understand, deduce and implement methods on how to select the information that has to be disclosed (*GRI4-Implementation Manual*, 2013, p. 4). Unlike the IIRC, these guidelines are widely referenced in companies' CR reports worldwide (KPMG International, 2013b, p. 30).

With reference to CSR reporting, Rasche Morsing and Moon (2018) state that the absence of universal reporting standards supports the validity, reliability and comparability of CSR reporting, which stakeholders expect to see. Furthermore, the predominance of business and profitability perpetuates the social issues and problems that should be addressed in CSR reporting (Rasche et al., 2018).

4.3.1 Accountability

Gray, Adams and Owen (2014) define accountability as the process of introducing formal actions, usually in companies, toward stakeholders by managing 'financial and non-financial' assets *and* the responsibility to provide an account of this process; providing an account of this management can be achieved simply by reporting; the dimensions of these relational practices are mainly stated by society and the economic context.

Gray (2010) argues that where accountability and responsibility have been poorly stated and articulated, they have become the most challenging issues that threaten human beings and social justice; these challenges are addressed through the context of sustainability, sustainable implementation and business.

'Corporate Success' must be first understood in discussing any definition of 'Accountability'. Generally, managers seek 'good' outcomes connected with corporate success, where success has two attributes: it is not 'unequivocal' in a way that it might be recognised and legitimised differently by society regarding the surrounding conditions (Brenkert, 2004). The internal definition of success, is based on several factors, for example achieving goals or obeying rules[18], to build up a certain image of success within the concerned firm's 'social construction' (Brenkert, 2004).

Arguably, Brenkert (2004) states that real corporate success can be achieved by the legitimisation[19] of social relationships instead of social responsibilities. In other words, it is a sort of institutional transformation *from* individual responsibilities and personal integrity *through* creating cohesive value-based relationships *to* socially reflective organisation, as shown in Figure 9. These series of relations took place among elements of society and, also, between them and the society per se (Gray et al., 2014). Accountability also addresses the complexity of firms in relation to the complexity of societies. Reductionists attempt to address complications only in financial terms, which can reduce but not describe complexity (Pruzan & Thyssen 1990, cited in Lozano, 2001). Similarly, economists who have the same notion as reductionists ignore the ethical dimension as the main factor in simplifying this complexity; these advocators argue that ethics mainly provide clarifications about many institutional applications in terms of decision-making, building objective strategies and finally simplifying norms and preferences (Srivastva & Barret, 1988, cited in Lozano, 2001). While societal members may manipulate CSR activities or information about organisations' activities (Parkinson, 1995), both are introduced by organisations surrounding by complicated economic, social and political settings (Gray et al., 2014).

Lozano (2001) discussed 'accountability' in relation to business ethics, explaining that it is a permanent process of institutional learning, rather than an alternative technique of management of business 'risks/reputations'.

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[18] Those do not allow, for example, the managers to exploit their positions or information in a profitable way at the cost of stakeholders, who are targeted to obtain executives' best actions (Macintosh, 2013, p. 130).

[19] 'Legitimation is the process whereby an organization justifies to a peer or superordinate system its right to exist, that is to continue to import, transform, and export energy, material, or information' (Maurer, 1971, p. 361).
Another definition from Magness (2006, p. 542): 'Legitimacy theory was subsequently integrated into the accounting literature as a means of explaining what, why, when, and how certain items are addressed by corporate management in their communication with outside audiences'.
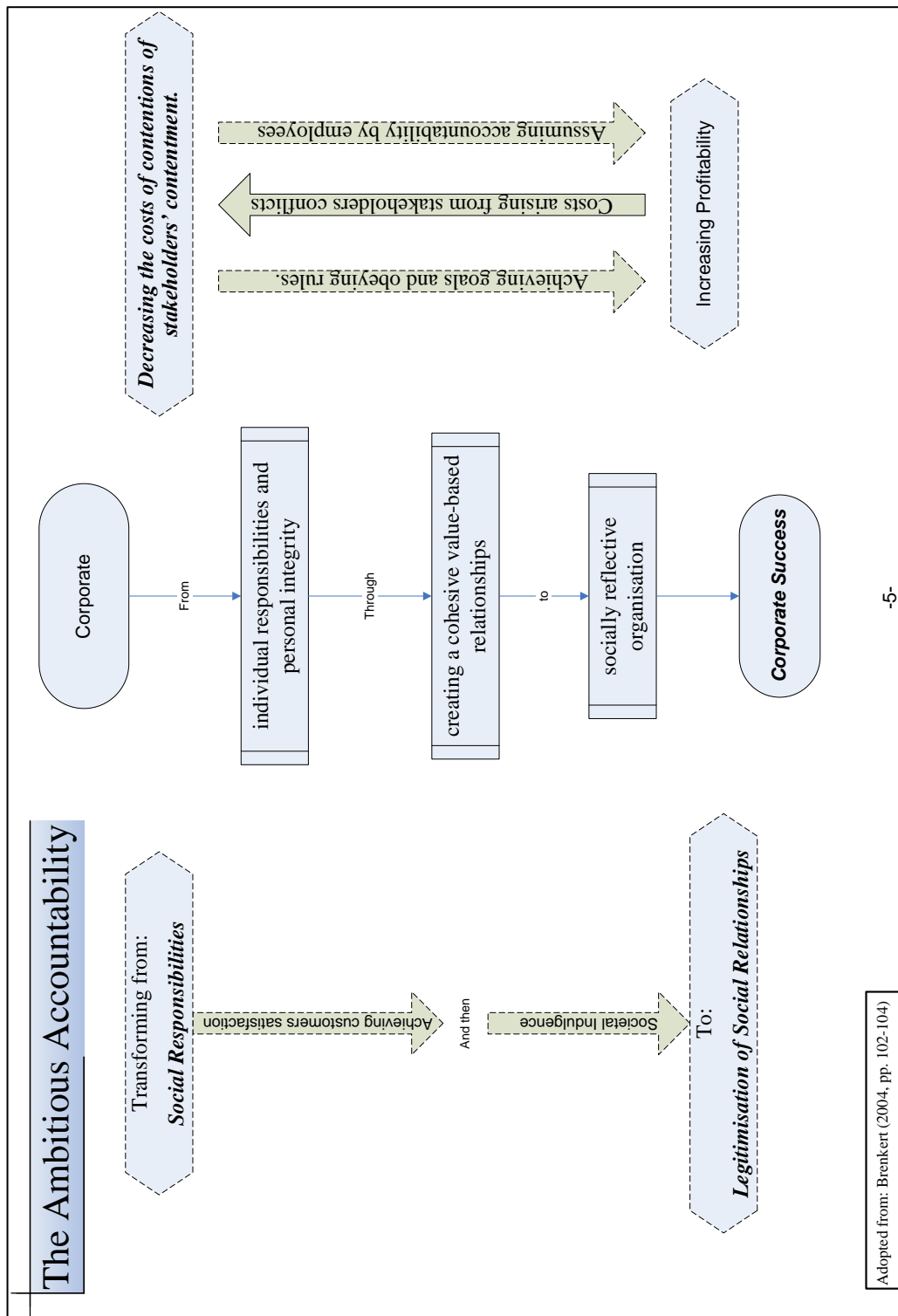
Figure 9: The ambitious accountability (ethics, stages and limitations)

The ideal accountability provides organisations with clarifications about the aim of corporate actions and identifies their associations (relations) within its social environment (Brenkert, 2004). Accordingly, the accountability must not be demoted to

an implemented technique to provide information. Its process is achieved as an integral part of the holistic landscape of operations (Brenkert, 2004).

The weak vision of accountability consequently affects the CSR as a wider framework. The firms would fulfil their targets without an ambitious domain of accountability (Brenkert, 2004). The development in this strategy at any institution is similar to the vitality of marketing policies, for instance (Brenkert, 2004). The necessity of |CSR, and accountability in particular, is growing continuously due to many aspects (Parkinson, 1995). The clients come with their knowledge of responsibility so good reputation is essential, the increasing pressure acts by civil society organisations and social movements for different demands have a persuasive effect on accountability applications (Brenkert, 2004) and last but not least, socially responsible investments have emerged noticeably as they are based on increasing profitability by fulfilling clients' social expectations, especially in the private sector (Heard & Bolce, 1981; Parkinson, 1995).

The CSR (and with it, accountability) can be found in different positions to/into the society (Brenkert, 2004). Accordingly, the CSR context often gains its importance and superiority from the extent of a company's societal indulgence (Brenkert, 2004). The scale starts ascendingly from non-CSR companies, which illustrate their business pattern from the society in the sense that business means only market and economic norms (Brenkert, 2004). If companies agree about creating intersectional area (with) society to contribute limited responsibilities about reducing the costs of imperative conflicts of stakeholders' satisfactions, this cosmetic approach is still not sufficiently ambitious to make vital changes in the company's CSR core and would not widen corporate horizons as long as the company is not engaged efficiently into the society (Brenkert, 2004). The ideal CSR position of any socially-sensitive institution is to be integrated responsively with the concerned social events with special regard to stakeholders' values through an appropriate ethical framework (Brenkert, 2004). Comprehensive accountability needs great consideration about both descriptive and responsibility information, alongside the presence of stakeholders and organisational voices (Gray et al., 2014). In other words, the concerns, which ought to be considered for CSR outcome assessments, are mainly connected with the undeviating relationship between the companies and society without a state dominant-intermediary role (Brenkert, 2004). The traditional vision of CSR is based on the marketing relationship

in terms of exchanging benefits and achieving profitability (Brenkert, 2004). Similarly, Gray et al. (1995, p. 48) state that an unclear form of accountability is the current imperative pattern of informative environment with which CSR research mainly operates. This position of CSR (and accountability) has been allocated between the conventional vision of CSR as an additional reporting to the traditional accounting that is provided to the 'Principal Users' *and* another advanced approach, which places CSR in an 'Organisation-Society Dialogue' as a social informative framework, which is becoming not only a cutting-edge CSR consideration but also CSR's criticism source.

Accountable firms also need to consider that human resources promoted professional life (Brenkert, 2004). In contrast, firms have inflexible characters, which implies that attempts at accountability represent a leadership issue based on human and professional characters. Accountability cannot be achieved without an accepted level of accountability assumed by employees (Brenkert, 2004).

In terms of effective accountability, socially and institutionally accepted values, which are adopted by the company's management, must be realised clearly by the stakeholders who are working within its process (Brenkert, 2004). Otherwise, the company would not create rooted accountable areas. This leads to the necessity of human resources training based on the 'knowledge society' with appropriate aims, purposes and meanings with specific regard to the corporate processes that might destroy meaning rather than establish it (Brenkert, 2004).

Effective accountability comprises a reflective dialogue among stakeholders based on targeted actions and deep links to values and practices (Brenkert, 2004). This environment generates a knowledge society assisting the company to develop its societal contributions, despite potential stakeholder conflicts (Brenkert, 2004).

In terms of creating organisational values, which integrate stakeholders' values, a company should take into account the following (Pruzan, 2001):
1. The ability of being employed in the company.
2. Whether they are socially integrative.
3. Whether they respect relevant stakeholders' values.
4. Whether they use dialogues incorporating the reflective relationships among stakeholders (Brenkert, 2004).

Gray et al. (2014) state that accountability rights among stakeholders and organisations can be identified as legal accountability, which is explicitly recognised in laws, and non-legal accountability, which is more difficult and more important. However, Parkinson (1995) stresses the legal accountability in that the legislative framework should be associated, by related laws, with the process of decision-making (such as moralising the adopted procedures) in the organisation and not to gain a specific outcome, such as just obeying the laws. Furthermore, not all legal forms of accountability can be considered as social involvements (Parkinson, 1995). For instance, political donations for a party may cause ore difficulties than social involvements even if that party has been elected (Parkinson, 1995). Accordingly, such legal engagement constitutes political accountability rather than social accountability (Parkinson, 1995).

Some authors believe that accountability must be reformed based on the idea that the role of accounting in the accountability context has decreased because of a predominant focus on the economic domain (Gray et al., 2014). This situation has recently concealed the presumable role of accounting in supporting 'civil society' and its marginal role, through accounting concepts[20], with social and environmental accounting (Lehman, 2006). Additionally, the matters of 'Social and Environmental Accounting' are important regardless of whether they are related to the declines of institutional accounts to implement (discharge) 'Accountability' or the failures of these matter's proponents to be effective and powerful or holding the debatable context of such 'Accounting' (Cooper, Joglekar, Gibson, Swota & Martin, 2005; Everett, 2004; Gray, 2002; Gray, Dey, Owen, Evans & Zadek, 1997; Lehman, 2001; Tinker & Okcabol, 1991). Seeking successful accountability requires equal distribution of power between the principal and agent in a way that the strengthened party should not utilise the weaker (Gray et al., 2014).

The importance of accountability can be presented as an inter-relationship between 'accountability' and 'power'. Social reporting in accounting systems is demanded by investors and other beneficiaries who are interested in economic activities that have societal impacts they support or certain 'consumption choices' they adopt.

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[20] It might be referred to the limited intersectional area between IFRSs, which are the main source of the accounting concepts, and the context of Integrating Reports (IR).

Similarly, accountability also implies providing the ability of accessing social information for parties who aim to differentiate their concerns (Dellaportas, 2005, pp. 210-211). However, Gray et al. (1995, p. 51) refer to the increasing distinguishability of (for example) 'non-financial' and 'non-economic' factors in institutional reporting and accountability to the degree of 'decision-usefulness' as an area of renaissance, which is still blurred and 'under-theorised'. Figure 10 illustrates the landscape of the accountability context.
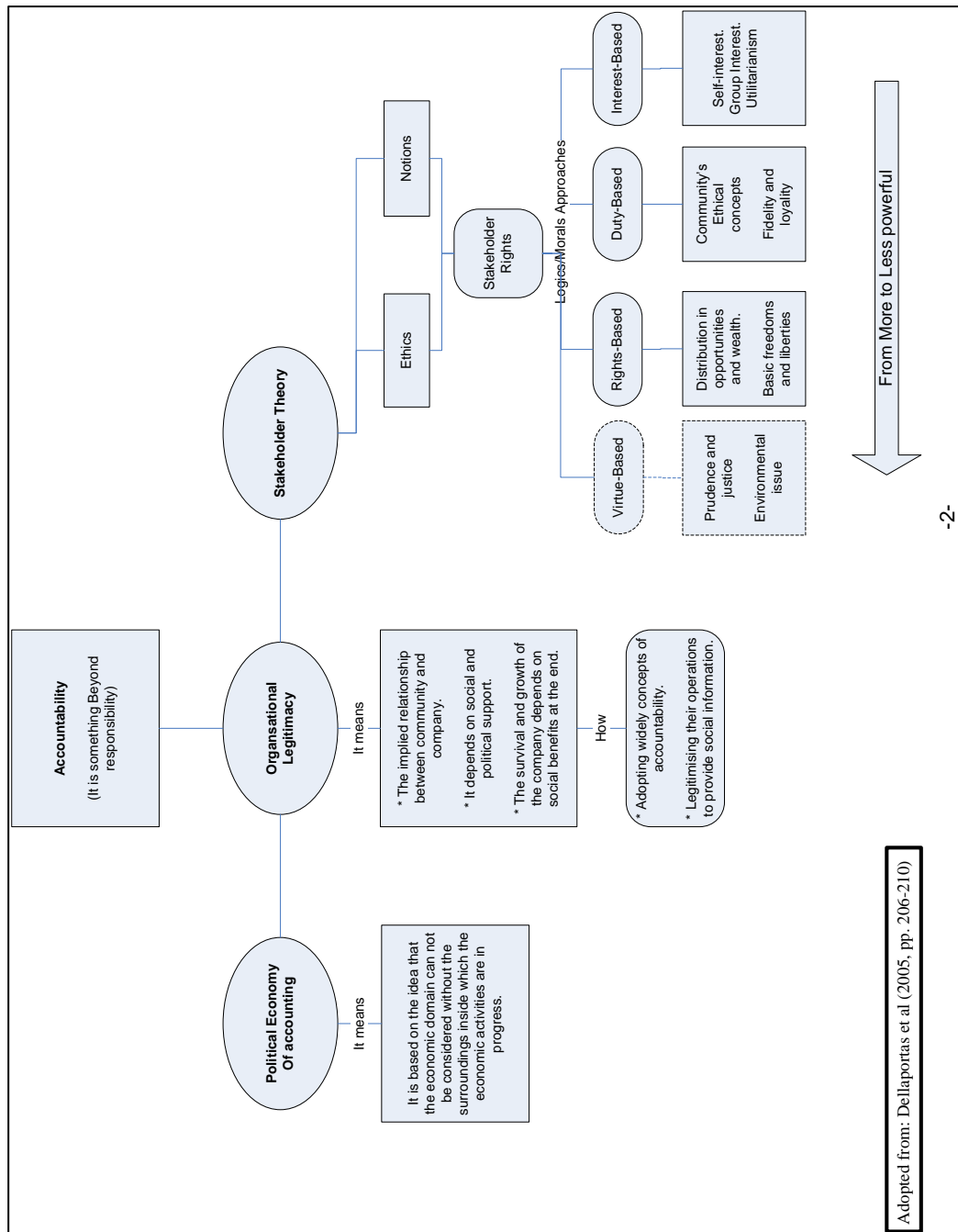
Figure 10: The general accountability context (theoretical diagram)

Although laws set the minimum requirements of stakeholders' responsibilities and rights (Tinker & Okcabol, 1991), voluntary responsibilities do not lead to ambitious accountability (Gray et al., 2014). Additionally, due to the legal context, which often relates only to 'financial accounting', they believe that 'social accounting' is not only a gap filler in accountability but is also a potential source of related laws and regulations (Gray et al., 2014).

4.3.2 Types of CSR Disclosure

Verrecchia (2001) categorises the 'disclosure' into three different categories. He argues that considering these three categories helps heighten the information symmetry. Verrecchia (2001) states that the 'association-based disclosure' involves the types of disclosed information that probably influences external stakeholders and, consequently, the notion of disclosure is exogenous (cf. Gray et al., 2014). 'Discretionary-based disclosure' is related to the statement under which firms disclose information for (or hide it from) stakeholders—based on their knowledge; in this case, the view of disclosure is predominantly endogenous (Verrecchia, 2001). 'Efficiency-based disclosure' is related to the strategies preferred unconditionally due to the absence of previous knowledge of the disclosed information (Verrecchia, 2001).

In terms of governance, CR reporting can be classified into voluntary and mandatory CR reporting (Rasche et al., 2018). Mandatory disclosure is a compliance to the applied regulations and laws governing firms in a specific industry (Rasche et al., 2018). While CR reporting is mandatorily embraced in most countries (Bartels et al., 2013), mandatory disclosure might not suit the change in business environment in addition to its insignificant effect on CR reporting (Rasche et al., 2018). Voluntary disclosure could be less credible, transparent and focus on only good news (Rasche et al., 2018). However, one of the important determinants of voluntary disclosure is to control the contesting issues related to the firm (Healy & Palepu, 2001). The principle of 'comply or explain' (Federationn of European Accountants, 2016) could improve CR reporting by declaring the reasons for not disclosing the non-financial information with which the company does not comply (Rasche et al., 2018). In general, the International Organization for Standardization (ISO) 26000 refers to the consumer,

community, environment and employee as the core subjects of social responsibility (International Standard Organization, 2010). The International Standard Organization (2010, p. 20) stresses the 'accountability, transparency, ethical behaviour, respect of stakeholders' interests, respect of the rule of law and respect of human rights as the principles of social responsibility.

'Consumer disclosure' is one of the widely known categories that has been adopted in most research studies in the CSR area. The attributes of this type of disclosure can be identified in terms of consumer 'rights' (May, Cheney & Roper, 2007, p. 243). Abouzkeh (2013) states that the most important customer in the Libyan oil sector is the local government, which owns and manipulates all oil segments via the NOC. This means that local *authority,* via the NOC, is the most important customer if not the only one. The question is: does the declaration of obeying the laws and regulations of the state (or government) regarding, for example, environmental issues involve customer disclosure in addition to environmental disclosure? In other words, all types of disclosures cannot be identified without intersecting customer disclosure, especially if the issue involves the concerned regulations which have been legislated by the Libyan government either before or after the revolution. It is worth stating that in any economic sector, the more the public sector is being harnessed, the less customer disclosure can be independently recognised.

Heath, Safety and Environmental (HS&E) issues represent part of ethical reporting (Adams, 2010). This type of CSR practice is a result of adopting the International Standards Organization (ISO) 14001 for environment and the Occupational Health and Safety Advisory Services (OHSAS) 18001 for health and safety (H&S) (Ciliberti, Haan, Groot & Pontrandolfo, 2011). The first consideration of H&S disclosure in Libya preceded that of environmental issues (Ahmad, 2004; M. M. Saleh, 2001). Since then, H&S has been considered as a sub-category of employee disclosure (Abouzkeh, 2013; Mashat, 2005) or environmental disclosure (Al-drugi, 2013). HS&E issues are widely known in the global oil industry (Adams, 2010) or in Libya (Al-drugi, 2013; Bayoud, 2012)

Community engagement activities are considered as part of moral capital (Krishnamurti, Shams & Velayutham, 2018). Communal issues could be classified into three main themes: initiative for community, community investments and community

engagement (Abouzkeh, 2013). In other words, the communal activities of the organisation help to improve its involvements in the surrounding sphere.

The aim of environmental disclosure is to spread good reputation amongst stakeholders (Suttipun & Stanton, 2012). Gray and Bebbington (2001) consider the importance of environmental accounting as a result of a combination of many factors such as anti-environmental groups, political treatments—that are publicly believed (Humphrey & Lee, 2004)— negligence and cost restrictions. Walden and Schwartz (1997) state that environmental information is usually an intentional disclosure for a specific event. That is why the environmental crises are often the distinct moment in the CSR-related time horizon of not only the companies where the crises took place but also, other companies in the same industry (Deegan & Gordon, 1996; Deegan et al., 2000).

This type of disclosure requires, first, regulatory consideration in order to make the disclosure more objective (Deegan & Gordon, 1996). Secondly, the environmental audit and management mainly aim to standardise environmental programs, which provides substantial opportunities for environmental activities to be successful (Gray & Bebbington, 2001). Another approach of environmental accounting is allocating and identifying the costs of pollution aspects, especially in the industrial sector, which have to be charged to products; this accounting context came as a result of the 'polluter pays' principle (Owen, 2007).

Furthermore, the lack of sustainable approaches of environmental protection and maintenance buffers the practice and disclosure from being credible by stakeholders (Suttipun & Stanton, 2012). While environmental reports have a resultant disclosure, relatively simple and descriptive contents, the demand for sustainability makes both social and environmental accounting mandatory for an ambitious business (Gray & Bebbington, 2001).

In Libya, the first environmental disclosure on the annual reports of companies was in 2000 (Pratten & Mashat, 2009). Nowadays, the environmental disclosure is the most frequently analysed dataset in the CSR area in Libya.

Employees issues are related to training programs, employees' human rights, employees' engagement and other benefits (Abouzkeh, 2013; International Standard Organization, 2010). The significance of focusing on employees' CSR practice and

disclosure is the direct impact on employees' satisfaction and, consequently, companies' performance and profitability (Bayoud, Kavanagh & Slaughter, 2012a; Bayoud et al., 2012b; Disegni & Huly, 2012; M. Friedman, 1970; McWilliams & Siege, 2000; Zu, 2008). In Libya, employees' issues in CSR disclosure is the second most significant body of literature. Many scholars found this type of CSR information as a dependent variable of interest (Alghodban & Ramli, 2015; Elmogla et al., 2015; Kribat, Burton, & Crawford, 2013; Pratten & Mashat, 2009; M. M. Saleh, 2001).

4.3.3 Corporate Sustainability

Sustainability is seen as a derivation of the concept of sustainable development, which was first introduced by the United Nations' World Commission on Environment and Development (Brundtland Report, 1987) and defined as 'development that meets the needs of present generations without compromising the ability of future generations to meet their needs' (Visser, 2007). Gray (2006, p. 73) defines sustainability as 'a planetary, perhaps regional, certainly spatial concept and its application at the organisational level is difficult at best'. 'Sustainable development' requires meeting the basic needs of all and extending to all the opportunity to fulfil their aspirations for a better life (The World Commission on Environment and Development, 1987) with special regard to the economic, social and environmental dimensions (UN Sustainable Development, 1992).

They are of the few fruitful results of the agreed millennium development goals in 2000 (Madeley, 2015) and the United Nations Conference on Sustainable Development held in June 2012 in Rio de Janeiro, Brazil (Bartels et al., 2013). The United Nations played a key role in introducing this set of sustainable goals; they have been globally adopted since September 2015 as the beginning of the 'post-2015' global sustainable program (*UNEP Annual Report*, 2014). This 15-years strategy (from 2015 to 2030) is a unification of sustainable targets based on the economic, environmental and social aspects (Griggs et al., 2013) in an inclusive (Gupta & Vegelin, 2016; Le Blanc, 2015) and inter-conjunctive landscape (Brito et al., 2012). Generally, social targets represent the cornerstone of the Sustainable Development Goals (SDGs) on a domestic level (Gupta & Vegelin, 2016). Multicultural issues and domestic applicability were considered in introducing SDGs (Streimikiene, 2013).

Almontaser (2017) found that the main SDG index of Libya declined on average by 5.4% per annum from 2008 to 2015. Furthermore, they found that the year of uprisings, namely 2011, witnessed a historical decline in the SDG index at the national level. What might heighten both the reliability of the introduced SDG index and the contributions of the Libyan oil sector to the national program of sustainability is the significant correlation (0.58; p-value $\leq$ 0.001) found longitudinally between the main SDG index and the volume (No. of data records) of the SDG disclosure of 13 oil companies from 2008 to 2015 (Almontaser, 2017). It is worth noting that global governments are required to consider policies to govern 'transitional corporation' starting, especially, from 2015 in parallel with economic greening growth (Griggs et al., 2013; Madeley, 2015) and supported by sufficient collective partnerships between stakeholders and even countries (Behringer & Szegedi, 2016). The private sector, in line with the public sector, is a key success of SDG fulfilment far from political polarisations (Sachs, 2012). The next requirement is settled country (SDG [16]), where corruption could be minimised and consequently maximise the opportunity of SDGs success (El-Zein et al., 2016).

Many scholars consider *corporate sustainability* and corporate social responsibilities, to some extent, as either two complementary (Pirnea, Olaru, & Moisa, 2011), intertwined (Visser, 2011a) or equivalent subjects (Diesendorf, 2000; Ebner & Baumgartner, 2006). Simão and Vilar (2015) attribute the improvement in some CSR domains, environmental practice and disclosures to the imposition of political will for the related SDGs at the concerned international summits. This interchangeable state between corporate sustainability and CSR might lead both to be used in either day-to-day operations or as visionary perspectives (Simão & Vilar, 2015). Hence, some firms started re-identifying their social and environmental activities through the concepts of corporate sustainability (Rasche et al., 2018).

One of the challenges faced by the dissemination of the sustainability culture is that stakeholders are not fully aware about all aspects related to sustainability that origination should do; they grasp the related knowledge from the media influenced by organisations per se (Gray et al., 2014). However, the complexity of this issue arises due to the significant negative effect of the media on organisations during crises (Deegan, 2002). This approves the double-edge role of media from public CSR & sustainability issues. In the context in which this thesis is involved, the economy is not

market-oriented; it is a central-planned economy (Ibrahim, Mutalib & Abdulaziz, 2013). Thus, stakeholders' awareness about sustainable development does not consciously intersect, for example, the environmental issue. On the other hand, the country where the context of this study comes from is on the tail of the global climate change sources list; so the challenge of being sustainably integrated is not as difficult as in the case of many other countries ('European Commission - PRESS RELEASES - Press release - Corporate Social Responsibility: a new definition, a new agenda for action,' 2011).

4.3.4 Integrated Reports

Integrated reports are not involved in the accounting renaissance as the financial/auditing report do; in addition, integrated reports are not yet a literature of potential economic impacts (Reuter & Messner, 2015, p. 374). Integrated reports provide companies a sort of combination of both financial and non-financial information on a multi-dimensional platform which is shaped by business concepts, social background and environmental context (Abeysekera, 2013, p. 229; KPMG International, 2011, p. 5). In other words, the vital aim of integrated reports is establishing a connectivity between management, finance, governance and sustainability to increase sustainably a business value (IRCSA, 2011, p. 3; *Towards integrated reporting: Communicating Value in the 21st Century*, 2011, p. 6).

They are different from annual reports and financial reports. Integrated reports gather the information about the community, environment, market and company's business operations to prepare a comprehensive image about its organisational vision (Abeysekera, 2013; IRCSA, 2011; Reuter & Messner, 2015). Additionally, the lack of performance in adopting integrated reports does not affect the enactment of financial practices and accounting policies, it depends on organisation's choice to obtain an international character (Reuter & Messner, 2015, p. 370) rather than acquiring limited successful within the domestic business atmosphere.

Reuter & Messner (2015, p. 371) believe that unlike medium and small organisations, large firms are the closest to voluntarily adoption of integrated reports in terms of improving accountability. This does not minimise the requirement of independent assurance which reflects the importance of integrated reports from other

companies and beneficiaries (*Towards integrated reporting: Communicating Value in the 21st Century*, 2011, p. 24)

Integrated reports are usually written within few thousands of words over around 10 pages (Abeysekera, 2013). Like annual reports, integrated reports are aimed to serve stakeholders needs of information which is recommended not to be distracted or over-detailed (Knight & Marshall, 2012, p. 29). The integrated report can be divided into the following interconnected sections (Abeysekera, 2013):

Introductory part:

Vision: which is the main organisational slogan. *Values*: the guided organisational principles and norms. *The current industry context*: brief view of revenues' quantity, type and workplaces supported by the concerned local/regional business future.

The main part of report:

Financial capital: what are the structural changes in this capital in terms of social and environmental issue? It is recommended to be answered with the potential economic reflections of this approach.

Intellectual Capital: such as carrying out research studies for CSR issue that aim to, for instance, reduce work accidents and providing explanations how research outcomes contribute the profitability as well. *Culture*: showing any actual achievements that approve the less harms to environment and community the more reputational enhancement. '*Brand Building*': company shows the way how they are improving their brand, for instance, by conducting advertisement campaign aims to convince customers how companies' product(s) increase their happiness or develop lifestyle. *Customers*: the achieved progress and mechanisms of increase the attraction of potential customers.

Environmental Capital: in this part company should show the introduced friendly-environmental policies, for instance, within company's operations. In addition, the extent of adopting renewable energy techniques can be shown in the integrated reports regardless of its contribution significance.

Social Capital: This part shows how company improving the fairness towards the employees, for instance, by tracing the probable racial/biased policies of agencies that have recruited them in the company, this is called '*Equitable opportunity*'. In addition, considering the social environment of the society where the company works in, .e.g. introducing presentations for the local culture (e.g. dresses, food). '*Healthy and safety*': this part is concerned with the achieved efforts in by encouraging people in the company to do sport occasionally or permanently; and financially measuring the impact of doing so on their performance.

Libyan context has never witnessed the emerge of such reports. Libyan firms ought to prepare (and publicly publish) standalone CSR and sustainability reports which are, apparently, prerequisite integrated reports.

4.3.5 Web-based CSR Disclosure

In this section, the literature of web-based CSR & sustainability disclosure and reporting shall be presented. The significance of this part can be realised from the uniqueness of the research object in this context, namely web-based CSR & sustainability disclosure.

Forms of corporate communication are advertisements, corporate brochures, press releases, CD ROMs, videos and (increasingly) Websites as a part of a company's CSR strategy (Zeghal & Ahmed, 1990). Web-based CSR reporting has been directly juxtaposed with paper-based CSR reporting (Bolívar, 2009).

Habermas (1987) states that 'electronic media' do have cultural—and political (Gallhofer, Haslam, Monk, & Roberts, 2006)—significance in emancipating the 'communicative actions' over variety of societal categories of individuals; in a predominant orientation (Habermas, 1987).

In business, impression management is often called "enhancing companies' reputation"; and CSR reporting has become an increasingly popular way for companies to do so (Pérez, 2015, p. 11). In many countries, the extent and nature of CSR disclosure can be evaluated simply by consulting companies' websites. Numerous researchers, especially in developed countries, have argued that websites are important sources of

information for stakeholders (Abouzkeh, 2013, p. 334; Elmogla, 2009, p. 240; Rowbottom & Lymer, 2009, p. 176; Wanderley et al., 2008, p. 371). In contrast to traditional media, web-based media are easy for companies to update and for users to access at any time (Nyahunzvi, 2013, p. 603) and some . They are also a low cost way for companies to publicise their commitment to social responsibility and to show how sustainable their operations are (Ashbaugh, Johnstone, & Warfield, 1999, p. 241; United Nations, 2011, p. 24). Andrikopoulos and Kriklani (2013, p. 56) assert that unlike printed reports, which are mostly motivated by regulatory requirements, web-based reporting reflects companies' desire to communicate voluntarily with the full range of stakeholders.

Many authors pointed out that web-based CSR disclosure is greater than traditional annual report (Mohamed Adnan, van Staden, & Hay, 2014, p. 14) which became substantially less important in terms of CSR information sourcing (Frost, Jones, Loftus, & Laan, 2005, p. 94; Unerman, 2000, p. 677; S. M. Williams & Ho Wern Pei, 1999, p. 413). On the other hand, annual report is substantially considered as the solely empirical data source (Unerman, 2000, p. 668) despite its limited consideration of non-financial CSR information (Ishwerf, 2012, p. 1). Moreover, many other authors consider web-based 'sustainability communication' as one of the best alternative media for both foreign/MNCs (Lodhia, 2014, p. 152); in particular the lack/restriction of regulatory in some countries (Adhikari, Emerson, Gouldman, & Tondkar, 2015, p. 105) and local companies (Elmogla, 2009, p. 240).

Table 3: Comparison of printed Format and Web-Based Format of information.

Characteristic	Printed Format	Web-Based Format
Users of information	Limited	All the users of the corporate Web site.
Role of the stakeholder	Active	Active
Bidirectional communication	No	Yes
Speed of Communication	Moderate	Fast
Nature of disclosed information	Standard, to meet compulsory rules	Customized corporate environmental reporting
Control of stakeholder in the content of information	Limited	Yes
Type of disclosed information	Financial statements	Broad range of information

Characteristic	Printed Format	Web-Based Format
Updating information	Regularly, with a certain delay regarding the date of issuance.	Continual
Level of interactivity between stakeholder and the means of communication.	Moderate	Very high
Ability of the medium to promote interaction with stakeholders	No	Yes
Ability of stakeholder to personalize the received mail	Yes, but limited	Yes
Time to access the message by the stakeholders	Depends on the moment in which stakeholders want to read the annual report	The Web site is available whenever stakeholder wants
Availability space of the medium	Limited by the length of the page	Unlimited
Graphic contents	Yes	Yes
Audio contents	No	Yes
Flexibility to move the site to a more appropriate localization	No	Yes
Linked to CSR Libyan Scholars' recommendations to the studied firms [a]	Yes, but limited	Yes
Linked to limitations and future research studies would be conducted in Libya [b]	Yes, but limited	Yes

Source: adopted and developed from (Bolívar, 2009, p. 182); [a](Abouzkeh, 2013; Adhikari et al., 2015; Ahmad, 2013a; Bayoud, Kavanagh, & Slaughter, 2012c; Bayoud et al., 2012d; Frost et al., 2005); [b](Elmogla, 2009, p. 240)

In the UK, employees are the stakeholders most likely to refer to their company's web-based CSR information (Rowbottom & Lymer, 2009, p. 181), with environmental information being considered the most important topic. In China, meanwhile, the most important topic in web-based disclosure is community involvement (Zhang, Gao, & Zhang, 2007, p. 103). In most developed countries, size and profitability are the main factors likely to affect a company's decision to publish online information on its environmental and social record (Andrikopoulos & Kriklani, 2013, p. 55; Tagesson et al., 2009, p. 357); 65% of all listed companies in these countries publish such information (Tagesson et al., 2009, p. 357). The practice of publishing corporate information online has not yet become widespread in Arab Spring countries, however. In Egypt, for example, only half of companies publish their reports

on their websites, and unlike most developed countries, there is no correlation between company size and web-based reporting (Aly, Simon, & Hussainey, 2010, p. 182). In another Arab Spring country, Tunis, two-thirds of companies have websites, but less than 20% of these sites disclose financial information and other governance data (Loukil & Yousfi, 2012, p. 10). There is, however, a significant association between firm size and web-based disclosure (Loukil & Yousfi, 2012, p. 14).

The first example of web-based CSR disclosure in Libya was posted by the Brega Petroleum Marketing Company on 13th November 2004. The website, which was written entirely in Arabic, was still under construction, and the disclosure was simply an announcement introducing a web page on health and safety[21]. As recently as five or six years ago, there was little online social or environmental disclosure in Libya (Elmogla, 2009, p. 239), though non-monetary CSR information was widely disclosed by oil companies in their annual reports (Ahmad, 2004, p. 169).

For the reasons mentioned before, and more others, many scholars have recently chosen the CSR information published on websites as an appropriate empirical data to study and investigate many phenomena. Three years' time is the maximum research time horizon of the only three longitudinal studies presented in Table 4. None of them has restored the earlier version of websites using any technique. Instead, (Esrock & Leichty, 2000) and (D. Li, Lin, & Yang, 2016) have crawled downloadable CSR data (offline) only while (Basil & Erlandson, 2008) have collected online CSR information from online contents twice; first in 2003 first and then in 2006.

Despite the data have been collected in all these publications manually, the research population of each publication is averagely more than 40 firms. Saving time and pushing down research costs is not likely to be the aim of scholars interested in Web CSR research area. The efficiency—and the significance—of the used medium (websites) in CSR & sustainability disclosure, from the studied companies' perspective, is the shared perception and agreed approach among these authors.

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[21] http://web.archive.org/web/20041113031127/http://www.brega-ly.com/serv05.htm, accessed 12/06/2016.

Table 4: The publications have been conducted based on internet CSR data.

Reference	The studied types of CSR disclosure	Research details (Context, period, research approach)
(Esrock & Leichty, 2000)	Customer, Community, Employee, Environment, HS&E, Shareholders.	**Cross-Countries** Study, **Longitudinal**, Quan. Content Analysis.
(Unerman & Bennett, 2004)	Community, Employee, Environment, Sustainable development, Other general issues of CSR.	**Cross-Countries** Study, Year of 199-2000, **Qual.** Content Analysis.
(Chapple & Moon, 2005)	Community, Employee, Environment, HS&E.	**Cross-Countries** Study, Year of 2002, Quan. Content Analysis.
(Basil & Erlandson, 2008)	Customer, Community, Employee, Environment, HS&E.	Canadian Context, **Longitudinal**, Quan. Content Analysis.
(Wanderley et al., 2008)	CSR in general.	**Cross-Countries** Study, Year of 2005, Quan. Content Analysis.
(Moreno & Capriotti, 2009)	Customer, Community, Employee, Environment, HS&E, Shareholders.	Spanish Context, Year of 2005, Quan. Content Analysis.
(Hinson, Boateng, & Madichie, 2010)	Customer, Community, Employee, Environment.	Ghanaian Context, Year of 2009, Quan. Content Analysis.
(Cho & Roberts, 2010)*	Environment.	USA Context, Year of 2006, Quan. Content Analysis.
(Homayoun, Rahman, & Bashiri, 2011)	CSR in general.	Malaysian Context, Year of 2007, Quan. Content Analysis.
(Arafa, 2012)*	CSR in general.	Egyptian Context, Years of 2010-2011, (**Mixed**) Quantitative & Qualitative approaches.
(Nyahunzvi, 2013)	Customer, Community, Employee, Environment, Shareholders.	Zimbabwean Context, Year of 2011, Quan. Content Analysis.
(K. T. Smith & Alexander, 2013)	Customer, Community, Employee, Environment, HS&E.	**Cross-Countries** Study, Year of 2011, Quan. Content Analysis.
(Saat & Selamat, 2014)	Customer.	Malaysian Context, (**Mixed**) Quantitative & Qualitative approaches.
(Mohamed Adnan et al., 2014)	Community, Employee, Environment.	**Cross-Countries** Study, Year of 2010, Quan. Content Analysis.
(Parker, Bellucci, Zutshi, Torlina, & Fraunholz, 2015)	Customer, Community, Employee, Environment.	Australian Context, Year of 2010, Quan. Content Analysis.
(Liu, 2015)	Customer, Community, Employee, Environment.	**Cross-Countries** Study, Year of 2014, Quan. Content Analysis.
(Zubek & Mashat, 2015)	Customer, Community, Employee, Environment.	Qatari Context, Year of 2012, Quan. Content Analysis.
(D. Li et al., 2016)	Customer, Community, Environment.	Chinese Context, **Longitudinal**, Quan. Content Analysis.

* Publications depend on restoring Web CSR data from earlier version of websites using www.archive.org.

4.4 Other Determinants of CSR Practice and Disclosure

4.4.1 The Probable Influence of Management Reconstructions on CSR Performance

In general, managers involved in CSR reporting seek to: obey national regulations or sectorial requirements, meet lending requirements, meet community prospects, legitimacy fears, face specific stakeholders' empowerment, boost investments (Deegan, 2002, pp. 290–291).

Globally, Campbell (2000, p. 97) suggests that 'managerial variations' at the top of the organisation hierarchy might lead to changes in CSR quantities and perceptions, Marks and Spencer was one of cases. While Lodhia (2014, p. 151) found out that management reconstruction due to companies' mergence is not a reason of 'sustainability communication' in Australian mineral industry.

'Board and management structure and process' overweight CSR performance in terms of applicability; the weakness of practices are mostly in general corporate policies and regulative requirements (United Nations, 2011, pp. 7–9). In fact, the success of new employed managers and officials, due to holistic political changes, is depended on their disciplines (Brett, 2008, p. 357).

One of the Management reconstructions types is developing the leaders (or the people on the top level management) by creating broad cooperative endeavours among stakeholders regardless of the positions where they work (Bass, 1985 cited in Veríssimo & Lacerda, 2015, p. 36). CSR policies and concerned decisions could be ambitiously a crucial influence in the managerial implementation (Veríssimo & Lacerda, 2015, p. 47) and vice versa; especially if 'inspirational motivations' and 'individualized considerations' are employed (Maria, Melo, Duarte, Fernando, & Ribeiro, 2010, p. 85). However, some scholars have not included management reconstruction as one of the potential factors, they are eleven, might influence CSR disclosure in Libya (Ahmad & Ishwerf, 2014, p. 69).

Another type of managerial implementation based on political roots is Broad-Based Black Economic Empowerment (BBBEE) in South Africa. It is state strategy aims to increase the number of black experts in the top level management as a result of the discrimination era prior to political changes in 1994 (Horwitz & Jain, 2011, p. 314). Despite the fact that statistically in 2010 each 10 white managers at the top management

in South Africa are equivalent to more than 144 black managers compared to their economic active population (Ibid, 2011, p. 303), since 1994 the gap had been declined by nearly the third[22] by 2010; the educational and professional criteria have to be considered, in terms of BBBEE, otherwise this strategy of employment equality might fail (Horwitz & Jain, 2011, p. 314). Financial firms have achieved one the successful strategies (Arya, Bassi, & Phiyega, 2008, p. 244) in the environment of BBBEE (Arya, Bassi, & Phiyega, 2008, p. 231); communicating the outer stakeholders was performed (Arya, Bassi, & Phiyega, 2008, p. 244). The BBBEE strategies have targeted mainly the extractive industries (Patel & Graham, 2012, p. 200; Rahaman et al., 2004), but the fulfilled achievements in this issue are not disclosed sufficiently to public (Patel & Graham, 2012, p. 205).

Managerial reconstruction is an intrinsic consequence of political regime change (Cochrane, 1995, p. 6; Hamieh & MacGinty, 2010, p. S111), especially if the economy is based on public ownership. The view that managerial reconstruction is the first institutional consequence of revolutionary change is shared by many authors (e.g. Honnet, 2014, p. 66 cited in Gaus, 2013, p. 558; Gray, Adams, & Owen, 2014, p. 79), though the link between management and institutional CSR performance is more controversial. The significance of this link is supported by some (e.g. Brett, 2008, p. 357; Campbell, 2000, p. 97; Karam & Jamali, 2013, p. 39) but not by others (e.g. Ahmad & Ishwerf, 2014, p. 69; Lodhia, 2014, pp. 38-39). This issue has not yet been explored within the Libya-based literature, even though 67%[23] of the Libya-based CSR-related research studies have been published after the political change in 2011.

In case of militarizing the post-conflict economy as a consequence of armed 'political changes', the reconstruction of economy [and management] might be failed

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[22] It has been developed from data in this reference (p. 314). The gap of the number of Black Managers (BM) to White Managers (WM), in terms of economic active population, can be shown as following:

   1) The gap In 2001:
      The adjusted percentage of WM in equivalence to BM = 74.9* 87.8 / 12.2 = 534.2
      WM to BM = 534.2 / 25.1 = 21.3:1
   2) The gap in 2010:
      The adjusted percentage of WM in equivalence to BM = 64* 87.8 / 12.2 = 465.8
      WM to BM = 456.8 / 32 = 14.2:1
   3) Result:
      From 2001 to 2010 the gap had been decreased by (14.2- 21.3)/21.3= -32.9% (nearly the third).

[23] As of December 2017, the historiographical study of Libyan CSR literature conducted by researcher.

as a result of employing inappropriate officials and spreading non-creative environment, which is surrounded by informal forces (Coyne & Pellillo, 2011). Libya could be an example.

This thesis focuses on the institutional social disclosure that results when governments and other stakeholders demand accountability from organisations. Goldstone, Gurr and Moshiri (1991) compare revolutions to earthquakes in their impact on the progression of events. management reconstruction has been highlighted as an example of revolutions' capacity to effect change (Honnet, 2014, p. 66 cited in Gaus, 2013; Gray et al., 2014) and investigate the potential influence of this reconstruction (Brett, 2008; Campbell, 2000; Karam & Jamali, 2013) on online CSR disclosure.

4.4.2 The impact of Stakeholder Engagement on Firms' CSR Agendas

Stakeholder engagement is a concept has been widely highlighted as a prerequisite to CSR success in many contexts (Hamidu, Ibrahim, & Daneji, 2014; Rodriguez-Melo & Mansouri, 2011; J. Solomon, 2005) and Libyan context is not an exception (Avina, 2013; Bayoud, Kavanagh, & Slaughter, 2011). (A. L. Friedman & Miles, 2006) defines stakeholder's engagement as "the process of effectively eliciting stakeholders' views on their relationship with the organisation". The interests of stakeholders is theoretically the significant element of the ideal stakeholders' engagement (Greenwood, 2007). [Determining] and addressing the conflict of the interests between firms and multi-stakeholders is huge challenge (Mainardes et al., 2011; Roloff, 2008) and complex (Greenwood, 2007). In the case of targeting multi-stakeholders, as the oil companies in research sample, balancing the conflict of interests could be the appropriate approach (Edward Freeman & Evan, 1990).

With regard to the applied CSR practices, stakeholders' requirements and expectations should be considered in conjunction with CSR plans [agendas] and decision making (Barone, Ranamagar, & Solomon, 2013; Hamidu et al., 2014).

Different perspective of stakeholders' engagement can be introduced through the extent of bilingual asymmetry of CSR agendas of which this thesis is aiming to conduct in Chapter Seven. This approach is based on the fact that the used language in publishing CSR information does not significantly affect stakeholders' priorities or interests of using [or engaging] this information; especially on the internet (Biddinika et al., 2016; Gjølberg, 2009; Nantel & Glaser, 2008) at merely non-dialectic local

context (Selmier, Newenham-Kahindi, & Oh, 2015). Accordingly, the bilingual asymmetry (from significance perspective) of CSR agendas of the studied firms may be a negative factor of stakeholders' engagement.

Rasche et al. (2018) state that CSR issues usually come to attention of public when important, environmental or social, event took place. Such event may boost activists and then media towards public interest and leads to a debate and, then, legislative interest (Rasche et al., 2018). Once the concerning legislation/resolution comes into force, public attention (in connection with that event) declines and the related CSR issue returns to the state of indifference (Rasche et al., 2018).

4.4.3 The Influence of Ownership Structure on CSR Disclosure and Practice

In this section, the economy-based and shareholders-based ownerships are our focus. While the economy-based can be generally classified into public and private sectors, the shareholders-based ownership is, in this thesis, related to **National Oil Companies** (NCs) and **Joint Venture Companies** (JVCs).

As with most other oil-production countries, public ownership in Libya does not consist of any private partnership (Marcel, 2006). **JVCs** are the 'operators' who have been established as a result of discovering commercial quantities of crude oil in a specific block by new foreign MNCs (x), which are involved in upstream activities. Any further feasible oil explorations that would be found by MNC (x) should be produced by the same operator. Such 'operators' are working as dependant JVCs. In other words, they are operational representative of partnerships between NOC (Libyan party) and foreign MNCs (x) and the final outcome of these partnerships is ruled by Exploration and Production Sharing Agreement (EPSA) (Booth & Kordvani, 2012; Leerberg, McLure, & Winfrow, 2005). On the other hand, **NCs**, which are working in upstream/downstream activities, are financially independent firms and fully owned, and controlled the same as JVCs, by the Libyan authorities.

In this thesis, the institutional entities in the Libyan context shall be presented. These entities are acting and reacting on the CSR & sustainability arena, apparently, with regards to the type of their ownerships. They are four ownership performers; NOC, NCs, MNCs and JVCs. NOC and MNCs are shareholders who own oil companies in

two different types of ownerships working in public sector; 10 companies out of 12 (see Figure 11).
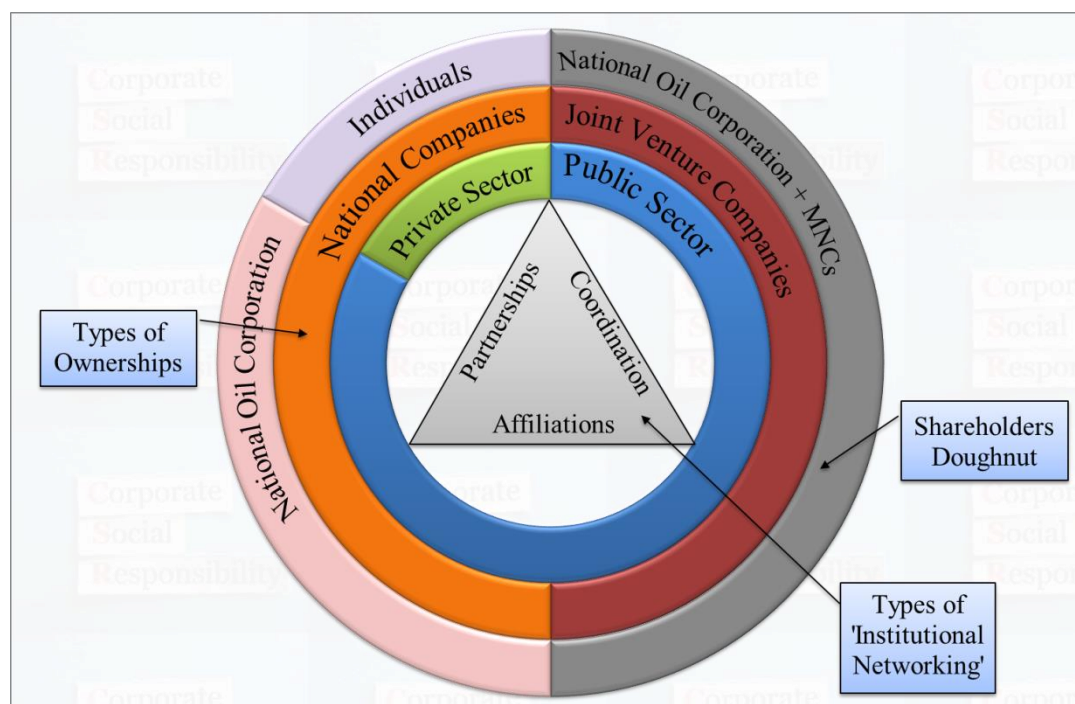
Figure 11: Types of 'Institutional Networking' in Libyan context and types of ownerships according to the research sample.

According to the above illustrations, wherever either foreign oil companies, MNCs, global oil companies or international oil companies are referenced in this section, their investment (such as JVCs in Libya) in host country is meant from CSR & sustainability perspective.

The economy-based ownership structure (private and public sector) are significantly affect the performance of companies with regard to the sector where they work (Al-drugi, 2013; Suttipun & Stanton, 2012). Both publications contrast in respect to the orient of their findings. While Aldrugi (2013) overweights the private sector, public sector is being performed better, from CSR perspective, according to Suttipun & Stanton's (2012) conclusion.

Husted Montiel & Christmann (2016) concluded that the shareholder-based ownership is entirely affected by whether CSR-related certifications are locally released, by local government, or globally adopted. They pointed out that the national CSR-related certifications are highly legitimate for foreign entities rather than national companies. In contrast, global CSR-related certifications are highly legitimate for domestic entities rather than foreign companies.

Daniel Kaufmann & Kraay (2014) state that the probable government pressure on foreign oil companies has not been a reason for increase disclosure after revolution due to the decline in the government effectiveness rate of host country. What might highlights ineffectiveness of the institutional pressures on CSR disclosure is that the global oil companies—most of them are working in oil sector for long time—have depended on their previous CSR-reputation in host country for maintaining legitimacy (J. T. Campbell, Eden, & Miller, 2012). However, this view contrasts with Reimann Rauer & Kaufmann's (2015) and Lai Melloni & Stacchezzini's (2016) findings.

In crisis time, foreign oil companies would act, however, differently. In Libyan case in 2011, they have started sending messages through their websites in different type of CSR information about the care of work forces—who are working in JVCs in Libya—due to the military actions (*Report Libya : Judiciary and Security Sector*, 2014; R. Smith & Coriell, 2011). The significance of firms' primary stakeholders in crises time is a crucial part of legitimation process (Archel et al., 2011; Barkemeyer, 2007; Beddewela & Fairbrass, 2016; Hamidu et al., 2014; Mitchell, Wood, & Agle, 1997; J. Solomon, 2005) of MNCs.

Jamali & Sidani (2012) suggested the difference between MNCs and NCs could be translated to distinctive CSR approach adopted by MNCs is substantially depended on 'risk management'. CSR practices of disclosure of MNCs [and their subsidiaries in host country] might be at the risk of being isolated from local CSR norms due to the multi-cultural environment over which they are globally working and consequently, they mostly seek for "symbolic legitimacy" (Barkemeyer, 2007) instead of "substantive legitimacy" (Suchman, 1995).

4.4.4 CSR Prospects in Arab Spring Countries

The political instability in the Arab spring countries during pre-revolutionary period has overweighed, in some countries, the benefit of small population compared to their areas. The situation was difficult to be addressed by governments (or leaders) under the lack of employment and insufficient management of resources. It creates general rejection of business normality. Accordingly, after unexpected revolutions of Arab spring, without precisely-defined attitudes of business (corporate) philanthropy,

CSR would not be substituted later on by these semi-institutional voluntary activities (Jamali & Sidani, 2012).

Human rights and other social demands in Arab Spring countries are the concern of new 'collective institutions' which are the outcome of cross-regional 'dynamics'. These dynamics has started from some conventional practices of Islamic philanthropy supported by Western principles and CSR improvements (Jamali & Sidani, 2012).

In Arab spring countries, the reconstruction of society is important as an approach of human rights perception especially in respecting of law and citizens' dignity. This pattern of responsibilities should be employed by society in view of transitional justice (Rishmawi, M., & Bennoune, 2012, p. 499).

> "Transitional justice programmes include the following elements: Prosecution initiatives, facilitating initiatives in respect of the right to truth, Delivering reparations, Institutional reform and National consultations"
>
> *("Guidance Note of the Secretary-General: United Nations Approach to Transitional Justice," n.d., p. 2)*

With special regard to the 'Institutional reforming', corrupted (public) institutions during post-conflict have to be reformed into institutions obeying the rule of law and providing society with sustainable protection of human rights and culture ("Guidance Note of the Secretary-General: United Nations Approach to Transitional Justice," n.d., p. 9). Regardless of the extent of political changes, yet the barrier of development in the Arab spring countries is centralised management despite computerisation that has been implemented in (Jamali & Sidani, 2012, pp. 38-39).

Jones (2012, p. 449) states that Arab countries which have adopted an ambitious budget of social expenditure and conserved the conventional concepts of 'social contract' between monarchs (rulers) and people were not fertile countries for revolution. In fact, these conventions were mimicked informally by republic political systems (different from monarchies) in the idea of inheriting the power to leaders' sons which was not accepted by people in the Arab Spring countries and marginalised the increasing in the governmental social spending as a pre-emptive procedure against social movements.

The interactive institutional work might excrete endogenous forces toward gender equality in many Arab countries. These forces would find fertile ground through Arab Spring movements to create combination with exogenous unsteadiness. This mixture of contradictions is worthy opportunity of management reconstruction as an ambitious CSR initiative (Karam & Jamali, 2013, p. 39). In the light of low level of mutual of business sector and societal contradictions (here in gender equality), the re-orientations of the concerned societal and cultural challenges might be the common figure of any CSR strategies. These challenges need to be addressed by appropriate CSR initiatives without deviations from Islamic beliefs (Metcalfe, 2007 Cited in Karam & Jamali, 2013, p. 56) (See examples in: Karam & Jamali, 2013, pp. 52–56).

One of the CSR weaknesses in some Arab world is 'fair job opportunities' especially in expatriate-based labour force; For example, in Saudi Arabia in migrant labour consists 95% of the whole work force; They are treated differently compared with national workers in many aspects; such as lower wages and high daily work load (D. Jamali & Sidani, 2012). Similarly, Lebanon is the target of many Asians who likely unskilled labour and they have received some labour right that are provided to nationals (Al Ariss, 2010 cited in Jamali & Sidani, 2012, p. 97).

Some authors (D. Jamali & Sidani, 2012, p. 105) states that HR managers in the Arab world do not achieve CSR aspects beyond their administrative limits. The superior CSR institutional activities are usually executed, in fatherly way, by owners or their representatives of their behalf. In the same aspect, they (Jamali & Sidani, 2012, p. 129,151) state that in some Arab countries (for example Saudi Arabia) institutions work with the approach of informal CSR (in parallel with formal CSR complementarities) which is far from Westernising CSR and pre-determined criteria in improving the institutional CSR values. In other words, it is based on employer-employee relationships (one-to-one) in acceptable cultural manners (Ibid, 2012, p. 134). Formal CSR mechanisms and policies are unnecessary.

Like other countries, Libya has witnessed profound changes as a result of the Arab Spring revolution (Asnæs, 2013, p. 7; Smits et al., 2013, p.1). The political context has a major impact on social accounting (Ahmad & Gao, 2004, p. 229; Gray & Bebbington, 2001; Visser, 2005, p. 33), particularly in ASCs (Aldrugi, 2013, pp. 80-83; Eltantawy & Wiest, 2011, p. 1213), but this has been downplayed by Avina (2013,

p. 83) and (Alshorbagy, 2016) who argues that political change has only a limited impact on the actions of corporate institutions. However, this has not been the case in South Africa, where political reform has forced institutions to implement CSR practices and reporting (Rossouw, Van der Watt, & Rossouw, 2002, p. 299). As a result, companies, particularly in the private sector, have significantly increased their efforts in terms of social responsibility (Fourie & Eloff, 2005, p. 46) and set ambitious targets for enhancing ethical standards in business (Malan, 2005, p. 50).

The governmental and national institutions that are involved in CSR & sustainability projects in many Arab spring countries during pre-revolution era established and monitored by political motivation. The examples of political motivation of CSR & sustainable development in Arab spring is the Institution of Sustainable Development in Libya, Future Generation Foundation in Egypt and BASMA in Tunisia (Avina, 2013). All these firms share three main characteristics; they are led by members from political elite of each country, they have been established originally to target the domestic community in large and, finally, most these projects are not sustainably performed (Amnesty International, 2010; Avina, 2013).

Stakeholders' expectations and the qualities & quantities of CSR & sustainability disclosures affect one another; especially when political issue is predominant (Gray & Bebbington, 2001; Visser, 2006). Arab spring is not an exception (Al-drugi, 2013; Eltantawy & Wiest, 2011) when political changes took place in some Arab countries and impacted, in different degrees, the institutional actions (Avina, 2013) as a consequence of managerial reconstructions conducted collectively through political dues (Hannet, 2014 cited in Gaus, 2013).

Chapter Five: CSR & Sustainability in a Libyan Context

5.1 The Libyan Accounting Disclosure over the last two decades

The scholarly heritage of Libyan context consists 36 accessible[24] publications. These publications contributed to the literature with range of results and findings since they have been conducted by different research methods and methodologies. Many scholars have involved in CSR issues from political perspective (For example, Ahmad & Mousa, 2010; Bayoud et al., 2012c; Eljayash, 2013) but Avina (2013) only, thus far, studied exclusively the the probable influence of political change of Arab Spring on CSR practice in Libyan context as shown in Table 5.

Table 5: The main details of the research studies conducted exclusively for Libyan context and involved in CSR & sustainability perspective (sorted by date of publication).

Reference	Methodology	Research Methods	The sector and CSR details
(M. M. Saleh, 2001)	Case study.	Interviewing 20 participants from 2 national companies in ; and distribution 28 Questionnaires between 2 companies in 2000; and collecting 2 annual reports from 2 companies related to the period from 1993 to 1999.	Manufacturing sector Environmental; Community; Employee; Customer disclosures.
(Ahmad, 2004)	Theoretical Analysis.	Distribution 53 Questionnaires between 10 companies in 2002; and collecting 8 annual reports from 2 companies related to the period from 1998 to 2001.	Different sectors; Environmental and CSR disclosures in General.
(Ahmad & Gao, 2005)	Entirely Deductive.	Collecting 12 annual reports from 13 companies related to the period from 1998 to 2001.	Different sectors; Environmental and HS&E disclosures.
(Mashat, 2005)	Mixed Method; Hypothetical framework.	Distribution 438 Questionnaires between N/A companies in 2003; and collecting 224 annual reports from 56 companies related to the period from 1999 to 2002.	Different sectors; Environmental; Community; Employee; Consumer and HS&E disclosures.
(Elmogla, 2009)	Mixed Method.	Distribution 303 Questionnaires between N/A companies in 2007; and collecting 270 annual reports from 54 companies related to the period from 2001 to 2005.	Different sectors including oil sector; ; Environmental; Community; Employee; Consumer and HS&E disclosures.

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[24] We fail to access CSR publications written in Arabic language.

Reference	Methodology	Research Methods	The sector and CSR details
(Pratten & Mashat, 2009)	Mixed Method.	Distribution 438 Questionnaires between N/A companies in 2003; and collecting 224 annual reports from 56 companies related to the period from 1999 to 2002.	Different sectors; Environmental; Community; Employee and Consumer disclosures.
(Ahmad & Mousa, 2010)	Purely inductive.		Environmental and HS&E disclosures.
(Ahmad, 2011)	Purely inductive.	Distribution 59 Questionnaires between 2 companies in 2009	Different sectors; Environmental disclosure.
(Elmogla, M. and Cowton, Christopher J., and Downs, 2011)	Entirely Deductive.	Collecting 270 annual reports from 54 companies related to the period from 2001 to 2005.	Different sectors; Environmental; Community; Employee and Consumer disclosures.
(Abdo & Al-Drugi, 2012)	Entirely Deductive; Hypothetical framework.	Collecting 108 annual reports from 24 companies related to the period from 2002 to 2009.	Different sectors including oil sector; Environmental disclosure.
(Ahmad & Mohmes, 2012)	Purely inductive; Hypothetical framework.	Distribution 81 Questionnaires between 27 companies in 2011.	Different sectors; Environmental and HS&E disclosures.
(Al-drugi, 2012)	Entirely Deductive.	Collecting 108 annual reports from 24 companies related to the period from 2002 to 2009.	Different sectors including oil sector; Environmental disclosure.
(Bayoud, 2012)	Mixed Method; Hypothetical framework.	Interviewing 31 participants from 22 national companies in ; and distribution 149 Questionnaires between 135 companies in N/A; and collecting 110 annual reports from 40 companies related to the period from 2007 to 2009.	Different sectors including oil sector; Environmental; Community; Employee and Consumer disclosures.
(Bayoud & Kavanagh, 2012)	Mixed Method.	Interviewing 31 participants from 22 national companies in N/A; and collecting 110 annual reports from 40 companies related to the period from 2007 to 2009.	Different sectors including oil sector; ; Environmental; Community; Employee and Consumer disclosures.
(Bayoud, Kavanagh, & Slaughter, 2012a)	Mixed Method; Hypothetical framework.	Interviewing 31 participants from 22 national companies in N/A; and collecting 110 annual reports from 40 companies related to the period from 2007 to 2009.	Different sectors including oil sector; ; Environmental; Community; Employee and Consumer disclosures.
(Bayoud et al., 2012b)	Entirely Deductive; Hypothetical framework.	Collecting 110 annual reports from 40 companies related to the period from 2007 to 2009.	Different sectors including oil sector; ; Environmental; Community; Employee and Consumer disclosures.

Reference	Methodology	Research Methods	The sector and CSR details
(Bayoud et al., 2012c)	Mixed Method; Hypothetical framework.	Interviewing 31 participants from 22 national companies in ; and distribution 149 Questionnaires between 135 companies in N/A; and collecting 110 annual reports from 40 companies related to the period from 2007 to 2009.	Different sectors including oil sector; ; Environmental; Community; Employee and Consumer disclosures.
(Bayoud et al., 2012d)	Purely inductive.	Interviewing 31 participants from 22 national companies in N/A.	Different sectors; Environmental; Community; Employee; Consumer and HS&E disclosures.
(Bayoud, Kavanagh, & Slaughter, 2012e)	Mixed Method; Hypothetical framework.	Interviewing 31 participants from 22 national companies in N/A; and collecting 110 annual reports from 40 companies related to the period from 2007 to 2009.	Different sectors including oil sector; ; Environmental; Community; Employee; Consumer and HS&E disclosures.
(Eljayash, James, & Kong, 2012)	Entirely Deductive; Cross-countries study.	Collecting 7 annual reports from 5 companies related to the period from 2008 to 2010.	Environmental disclosure.
(Ishwerf, 2012)	Purely inductive.	Interviewing 30 participants from 1 national companies in N/A.	Different sectors; Environmental disclosure.
(Abouzkeh, 2013)	Mixed Method.	Interviewing 22 participants from 11 national companies in N/A; and collecting 27 annual reports from 12 companies related to the period from 2005 to 2008.	Different sectors; Environmental; Community; Customer and HS&E disclosures.
(Ahmad, 2013a)	Theoretical analysis.		Environmental disclosure.
(Ahmad, 2013b)	Theoretical analysis; Cross-countries study.		Environmental disclosure.
(Al-drugi, 2013)	Mixed Method; Hypothetical framework.	Distribution 115 Questionnaires between 43 companies in N/A; and collecting 108 annual reports from 24 companies related to the period from 2002 to 2009.	Environmental and HS&E disclosures.
(Avina, 2013)	Purely inductive; Cross-countries study.	Interviewing 1 participants from 1 Foreign company in 2011.	CSR disclosure in General.
(Eljayash, 2013)	Entirely Deductive; Hypothetical framework; Cross-countries study.	Collecting 447 annual reports from 149 companies related to the period from 2008 to 2010.	Environmental disclosure.
(Eljayash, Kavanagh, & Kong, 2013)	Entirely Deductive; Hypothetical	Collecting 447 annual reports from 149 companies related to the period from 2008 to 2010.	Environmental disclosure.

Reference	Methodology	Research Methods	The sector and CSR details
	framework; Cross-countries study.		
(Kribat et al., 2013)	Entirely Deductive; Hypothetical framework.	Collecting 63 annual reports from 11 companies related to the period from 2000 to 2006.	Different sectors; Employee and Customer disclosures.
(Ahmad & Ishwerf, 2014)	Purely inductive.	Interviewing 30 participants from 1 national companies in	Different sectors; Environmental disclosure.
(Al-drugi & Hafez, 2014)	Purely inductive.	Distribution 115 Questionnaires between 43 companies in N/A.	Environmental disclosure.
(Alghodban & Ramli, 2015)	Entirely Deductive.	Collecting 138 annual reports from 61 companies related to the period from 2009 to 2012.	Different sectors including oil sector; ; Environmental; Community; Employee and Consumer disclosures.
(Eljayash, 2015)	Entirely deductive; Cross-countries study.	Collecting 7 annual reports from 5 companies related to the period from 2008 to 2010.	Environmental disclosure.
(Elmogla et al., 2015)	Entirely deductive.	Collecting 270 annual reports from 54 companies related to the period from 2001 to 2005.	Environmental; Community; Employee and Consumer disclosures.
(Mahmes, 2016)	Purely inductive; Hypothetical framework.	Distribution 31 Questionnaires between 8 companies in N/A.	Manufacturing sector; Environmental disclosure.

Saleh, (2001, p. 221) states that only specific "public" stakeholders in Libya are considered as the "Disclosure Audience"; such as the General Assembly, the Secretary of Industry, the Tax Office and the Public Control Office. As the disclosure was compulsory and controlled by governmental bodies, Ministry of Industry was the scope of his research, the disclosing information publicly was not accepted. He (M. M. Saleh, 2001, p. 220) mentions that the "purpose of the Disclosure" is broadly provided to government and it is concerned with managerial, financial and legal information. In this thesis researcher concluded that the reason for low level of disclosure was not only the non-liberal economy where companies work but also the lack of awareness which has been observed on the interviewed managers (M. M. Saleh, 2001, p. 222). Many interviewees have referenced the absence of a "Stock Market" as a cause for companies being deficient in accounting disclosure (M. M. Saleh, 2001, p. 223). The researcher in this study emphasises the influence of the internet on accounting disclosure. He (2001, pp. 231–232) also pointed out that "personal and social relationships" facilitate organisational web that is related to accountability through either outer or inner

stakeholders. In other words, according to the compulsory disclosure that are widely applied within his research population, which is industrial sector, the parties and watchdog governmental bodies, who request formally accounting information, are the only beneficiaries of disclosed information.

The first publication in CSR of Libyan context has been issued by Pratten & Mashat, (2009). This paper analyses data from 56 companies from different economic sectors. They found that "employee disclosure" is widely applied in Libya. In terms of "disclosure quantity", disclosing companies increased "employee disclosure" around 40% during the period between 1999 and 2002. They pointed out that "employee disclosure" in Libyan companies is concerned crucially with "Health and Safety" and "Gender Equality".

(Pratten & Mashat, 2009) concluded that "Community Involvement Disclosure" is reported marginally in Libyan companies, in terms of disclosure contents, compared with types of Disclosure. Similarly, "Environmental Disclosure" occurs in limited forms and contents, "Waste, packaging, pollution, recycling, product and land". The lowest CSR application in Libyan companies is related to "Consumer Behaviour" which is to be expected given the low degree of privatization in Libya. Generally, the manufacturing industries sector in Libya is disclosing the most CSR information while the service sector, excluding banks and insurance companies, have the lowest CSR disclosure according to Pratten & Mashat, (2009, p. 322).

5.2 The Current Libyan CSR context

In this part of the proposal the researcher presents a critical analysis of the current renaissance which is related to the Libyan context in order to support the proposed topic.

In Libyan society, there is an ideological incentive for disclosure which is "Holy Quran". In this holy book there are many verses[25] related conceptually to "Saying the

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[25] The verses in Quran mention the importance of "disclosing" truthfully can be shown as the following:

Ahzab 35: "*Surely the men who submit and the women who submit, …………. and the truthful men and the truthful women, …………………….. Allah has prepared for them forgiveness and a mighty reward.*".

 Ankaboot 3: "*And indeed we tried those before them, so Allah will certainly know those who are true and He will know the liars*".

Almaeda 119: "*This is a day when their truth will profit the truthful ones*".

Truth" even inconvenience is the consequence (Maali et al, 2003 cited in Ahmad & Andley-Schachler, 2008, p. 300).

Elmogla (2009) thesis was conducted specifically to study 'corporate social reporting' in the Libyan environment. He outlines the content of the research subject by accessing the annual reports in terms of 'social disclosure' (Elmogla, 2009, p. 221). He found out that the employment issue is highly considered in annual financial reports of Libyan institutions in terms of '**social disclosure'**. The second concern of the social accounting in Libya that Elmogla (2009, p. 222) also concluded is 'community involvement'. While the '**environmentally-related** information' has remarkably less importance in the disclosure aspect even in oil companies. Finally, Elmogla (2009, p. 222) pointed out that none of the Libyan firms of which the research population is consistent mention the issue of 'customer-related information' in their annual reports.

In relation to the findings of Elmogla (2009) thesis, the gap in the literature and limitations can be determined as follows. Firstly, in terms of collecting data to answer the research questions, he concentrates on the seven monetary quantitative reports which are "analysis of production, sales and forecasts, financial statement, financial statements, financial analyses and comparisons with the previous years, explanations of the methods and procedures of depreciation expenses, and the auditor's report". Accordingly, he states that non-monetary documents or reports are not included Elmogla (2009, p. 103). That means the extent of actual Libyan firms' social disclosure cannot be measured precisely. Accordingly, this research adds the non-monetary qualitative documents of the corporate data of Libyan oil companies, such as leaflets, advertisement and website content, as an opportunity to determine the actual reasons of any lack in corporate responsibilities detected in annual reports. Secondly, All annual reports in the sample period is based is related to 5 years starting from 2001 to 2005. It can be seen that research findings based on data which is produced more than 10 years ago needs to be updated to reflect the recent Libyan context. Thirdly, Elmogla's thesis has been conducted in the previous political era which has certain degree of manipulation not only on organisations themselves but also on the most of their stakeholders (Abouzkeh, 2013, p. 114). Additionally, the regime was working in fully centralized management and planning (Abouzkeh, 2013, p. 118). While nowadays the

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See other verses: Tawba 43 , Mariam 50, Shoaraa 84, Namel 27, Ghasas 34, Ahzab 8, Bakara 42, Al Emran 167.

protests against centralization in Libya have effectively taken a place (Africa Research Bulletin, 2012, p. 19192B). While Deng, Kang, & Low, (2013) who mention that even high skilled managers might succeed in convincing stakeholders increase their performance which consequentially raises the firm value, all of these create a notable gap in the Libyan context of social accounting.

From the aims and findings of Abouzkeh's (2013) thesis, the research study can be summarised into the following points: Firstly, in terms of social accounting, the researcher concentrates on the social disclosure as one of the practices (Abouzkeh, 2013, p. 295). He pointed out that "**There was a high level of disclosure with regard to employees compared to that related to the community and customers**" (Abouzkeh, 2013, p. 301). However, the lowest disclosure is related to the environment. Additionally, many disclosures have been demonstrated by Libyan commercial Banks in terms of profitability (Abouzkeh, 2013, p. 301). Secondly, he demonstrates that the western influence of "colonialism" and "post-colonialism" periods on the society abandoned the local ideals instead (Abouzkeh, 2013, p. 295).

Similarly, Mashat et al. (2005) concluded that the context of social disclosure in Libya is limited compared with developed countries and it is mostly related to employee. He states that the situation is an obvious result of lack awareness of CSR potential benefits, low performance of accounting profession. The research population were annual reports of mixed of numerous industries for the period from 1999 to 2002; oil companies were included. While the environmental disclosure has remarkably low priority in Libyan firms compared with social disclosure, in spite of the fact that figures of (waste, pack, pollution, recycle, product, and land) shows a gradual increase during the same period (Mashat, 2005, p. 204).

Bayoud, Kavanagh, & Slaughter, (2012c, p. 21) concluded, In contrast with Aldrugi, (2013, pp. 253–254), that the new companies (age factor) have low levels of environmental consumer disclosure. Additionally, manufacturing and oil sectors, which are environmentally responsive segments, are higher than other sectors in terms of Corporate Social Disclosure in general. Bayoud et al., (2012c, p. 21) also found out from studying 135 Libyan organisations that both "age of the firm" and "industry type" have no influence on community and employee disclosure. Generally, Bayoud et al., (2012c) deduced quantitatively that unlike the size of the firm, the age and industry type are the most significant factors of the differentiations between Libyan firms with regard

to corporate social responsibilities disclosure. While interviewing stakeholders has raised qualitative findings that considered the size of firms as a crucial factor as well, in Libyan CSR's context.

(Bayoud et al., 2012a, pp. 19–21) state that the interviewed participants, who work in executive level at many Libyan firms, do not agree about the influence of Libyan "Community involvement disclosure" on financial performance, particularly share prices. In contrast, according to their empirical study, most of the surveyed managers considers the positive effect of all "consumer information disclosure", "Environmental Disclosure" and "employee Disclosure" on the company's financial performance, especially if it is provided in the accepted level of reliability.

Although Libyan context of CSR disclosure is currently applicable through qualitative and quantitative tools, Libyan stakeholders perceive that the future of CSR disclosure relates to the degree of privatization in the Libyan public sector by supporting the stock market which would also fascinate the foreign affiliations. The participants exhibit the importance of applying the international accounting standards that support the accounting disclosure which means targeting the CSR disclosure (Bayoud et al., 2012a, p. 26). Bayoud et al., (2012a) concluded also that the management in Libyan companies has comprehensively crucial role in adopting a profitable approach of CSR disclosure.

Bayoud, Kavanagh, & Slaughter, (2012, pp. 136–150) surveyed 149 managers and employees working in different sectors. There were 4 from the mining (oil) sector due to the lowest response rate being in this sector. They measure "corporate reputation" from different aspects, employee, community, consumer, environmental disclosure. More than half of the participants believe that certain level of these types of disclosure will increase with the company's profitability and "reputation". Additionally, most participants think that there is a "positive" relationship between these types of disclosure and "company reputation" (Bayoud et al., 2012c, pp. 150–154). They found out that applied "accounting policy" in Libya generally disclose all information about CSR activities within all sectors except the financial and services sectors in case of environmental disclosure!

Bayoud, Kavanagh, & Slaughter, (2012b) interviewed 31 managers from 21 firms in Libya. They found out that there is strong association between "employee

disclosure", "employee activities" from one side and "employee commitment" on the other side, which means increase chances of being satisfied (Bayoud et al., 2012d). They found out that employees, and consumers, disclosure are not only more significant than others (environmental and community disclosure) in terms of affecting employee commitment but also, they have a positive relationship with "employee commitment" (Ibid). This is based on shareholders and employees' opinions in that benefits environmental and community disclosure are neither remarkable nor important (Ibid). Accordingly, in this paper most of the participants state that Libyan companies are not interested in community and environmental disclosure which are widely perceived as non-beneficial issues. Additionally, most Libyan companies, where the interviewees work, do not use community and environmental information to develop the "employee commitment" (Ibid). Generally, there is no incentives make Libyan companies increase the degree of CSR disclosure, if CSR activities are originally voluntary (Ibid).

Closer look to Libyan CSR context during Post-Revolutionary period, Asnæs (2013, p. 4) states that the structure of the Libyan economy, which is entirely "Rentier" in character[26], might prolong the transitional period to an ambitious capitalist economy. Additionally, he states through the "Modernization theory" of Seymour M. Lipset that structural societal changes must be achieved toward "secular" society (See more about *Secularization* in Wahlers, Krawietz, & Ende, 2008) instead of traditional social structure (Asnæs, 2013, pp. 57, 62).

Asnæs (2013, pp. 75–76) mentions that this critical situation is conducive atmosphere for three threats to CSR. First, spreading anti-corruption in this unstable political environment might encourage foreign companies (as a part of the Libyan CSR environment) to condense their activities. Accordingly, the Libyan political implementation might hinder commercial development. Another CSR threat is the security and safety pattern during the post-revolutionary era. According to answers of stakeholders in a foreign oil company works in Libya, Asnæs (2013) concluded that notable success might be gained in CSR by the foreign firm which involves "proactively" in this era. The expected outcome in terms of the societal issue is reducing the risks of the lack of security and safety. The third threat to CSR is "the good corporate citizenship in promoting sustainable development". Asnæs (2013) again focuses on the

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[26] Rentier Economy: or rentier state which is economically and politically dependent on the interplay of geopolitical forces controlled by countries outside the region (UNDP, 2011, p. 8).

strategic solution of "proactive engagement"[27] which is vital in transforming the Libyan economy from rentier economy to the "democratic capitalist economy" especially if that strategic approach is based on socioeconomic development.

Recently, Alghodban & Ramli, (2015) concluded that companies in oil sector, as well as other sectors, has recently increased their CSR disclosure in the annual reports. They found that the volume of community disclosure is the lowest compared to other types of CSR disclosure, while the highest is employee disclosure during the period from 2009, 2010 and 2012. Regarding the number of surveyed companies in each sector, companies working in oil sector are the second important disclosing companies, from volume perspective, after banking sector. According to this study environment disclosure is at the top of oil companies' agendas during the three years. It is worth saying that this paper is the only CSR-related study accessed annual reports of Libyan companies after revolution in 2011.

5.3 Environmental Accounting

During the 1990s the Libyan oil sector produced accounting disclosure according to the financial and accounting regulations for that sector (Bakar, 1997, p. 247). He suggested disclosing of "Abandonment costs" as an approach of environmental disclosure in Libyan oil firms that had not been issued in "Petroleum Law" (Bakar, 1997, p. 508). Using a combination of UK and USA GAAP was his recommendation for oil sector to adopt "oil and gas accounting methods" that were released on GAAP (Bakar, 1997, p. 507).

Doagh (2001, cited in Saleh & Ahmad, 2004, pp. 142–147) divides the Libyan history of environmental legislation into three stages; the first stage started from 1969 by issuing law no 5 which was amended later by "planning provisions" for protection against pollution. This law had a chapter which determined the responsibilities of "operating and maintaining the public utilities". The second stage was concerned with many laws relating to local affairs. In particular, these laws were partially related to some health issues such as determining the responsibilities of "supervision of safety of drinking water" and other law provide this ministry to improve many environmental

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[27] See:: Börzel, Tanja A., & Thomas Risse. »Governance without a State: Can it work?« Regulation and Governance (Blackwell Publishing Asia) 4 (2010): 113-134.

issues in terms of management. The third stage started in 1982, the new legislation context (Law no 7 in 1982) was clearly concerned with protecting all living things (sea, water, soil and food) from being "Inhabited by humans". A major development regarding environmental issues occurred in 1990 with the decision to establish the Centre of Standardization and Metrology and the establishment of the General Environmental Authority (GEA) in 1998. These two environmental entities are concerned with applying the laws, regulations, international/national standards to achieve their aims. Accordingly, they are mainly responsible for supervising all "individual, public, private and foreign bodies in matters relating to the protection of the environment".

Ahmad & Mohmes (2012) who concluded that the common audit standards applied in Libyan context are unlike to play any role in strengthening environmental auditing issues; and probably CSR & sustainability issues in genera. There are no specific professional standards for CSR & sustainability issues—CSR auditing—in Libya (Ahmad & Mohmes, 2012). Accordingly, there is no obligation for oil firms in Libya to apply environmental disclosure and practice (Al-drugi, 2013).

A study conducted in Libyan context analysed quantitative data collected from 53 firms, which were surveyed from different sectors, but did not include oil companies (Kilani, 1988, p. 797). He found out that the employees were not considered as accounting reports' beneficiaries. Additionally, participants did not believe that CSR information has to be disclosed in their reports, such as "employees' compensation", "gifts or participation in improving the quality of life for employees or community" (Kilani, 1988, p. 808). That means CSR information was widely regarded as a complementary issue in terms of accountability.

Ishwerf (2012, p. 194) states that improving Libyan "companies' reputation", in the industrial sector, is considered to be the most important "advantage" that can be obtained from corporate environmental disclosure. In the same study half of the interviewees, believe that corporate environmental disclosure affects positively company's sales by obtaining many "Market Benefits" (Ishwerf, 2012, p. 195). Half of the interviewed stakeholders, (managers, employees and shareholders) perceive that corporate adoption of environmental disclosure might encourage "government" assistance against many "environmental problems" that might the company face

(Ishwerf, 2012, p. 197). However, internal stakeholders believe that societal trust will not be gained by increasing corporate environmental disclosure (Ishwerf, 2012, p. 198).

On the other hand, the majority of interviewees declare that "Lack of legal requirements" is crucial reason for non-disclosure, while half of respondents revealed that the costs of implemented corporate environmental disclosure is the main barrier in terms protecting the environment for which it is prerequisite (Ishwerf, 2012, p. 200)! Ishwerf (2012, p. 202) mentions also that there is unanimity between respondents on overshadowing of corporate environmental disclosure advantages in compared with disadvantages in Libyan context. Interestingly, most of the stakeholders revealed that corporate environmental disclosure is not made voluntarily by the companies, which is also recognised by analysing contents of annual reports that do not have a minimum degree of CED. Instead of this, they fill out "pre-designed form" which is issued by governmental regulations only for the industrial sector (Ahmad & Mousa, 2010; Ishwerf, 2012). Libya, as one of the developing countries is a cause for the "lack of awareness/knowledge" of corporate environmental disclosure; this is what half of respondents have revealed (Ishwerf, 2012). He also states that the first beneficiary of corporate environmental disclosure is society according to which interviewed stakeholders broadly revealed.

In terms of determining the appropriate "forms of corporate environmental disclosure", Ishwerf (2012) pointed out that it is necessary to present environmental information in different "descriptive-quantitative data" report rather than including them into/enclosing them with annual reports that might be ignored. Half of respondents suggested quarterly corporate environmental disclosure instead of presenting them annually and marginally (Ishwerf, 2012).

Ahmad & Mousa (2010) have compared his two studies conducted in the same decade by analysing the data with the same categories extracted from some Libyan companies' reports of 2001 and 2007. He pointed out that there are notable improvements in achieving corporate environmental disclosure not only in the number of companies disclosing but also in the quality of disclosure, such as "Type of disclosure", which becomes more bad-news revealing and "Categories of disclosure" by expanding the disclosing environmental contents (in 2007) that had been excluded

such as "Damaging the environment and security statue"[28]. Incidentally, this entire disclosure context is mostly compulsory by filling out pre-designed forms (Ahmad & Mousa, 2010).

There is an "Indirect Accountability" on the Libyan companies which work in the industrial sector (Ahmad & Mousa, 2010). This control is concerned with an environmental issue and it is accessed by many governmental bodies such as General Environmental Authority, Libyan Central Bank, Ministry of economic and ministry of finance.

One of Ahmad & Mousa (2010, p. 156) findings that there is a lack of profit maximisation in most Libyan companies due to the absence of competition and aiming to provide services and goods to the society as a whole. Thus, executive management discloses environmental information to neither avoid stress of the community nor improving the corporate representation/character in front of stakeholders.

During pre-revolution era, inductive literature is based mostly on scholarly efforts for identifying stakeholders (managers & employees) perceptions about the Corporate Environmental Disclosure (CED). Ahmad (2004, p. 178) found out that more than a half of companies, the local ones, in Libya do not disclose information related to environmental issues in the official annual report, they declare this information in other reports/documents instead. In terms of CED, the top level management in the local companies attributed the "gap between their attitude and practices to the lack of performance of "central authority" and "accounting professional bodies", the weak application of "standards and guidelines" (Ahmad, 2004). He states that the managers see that the grounds of adopting CED are respectively, in terms of importance; making central authority updated, supporting sustainable development and religious values.

Additionally, the executive managers believe that the reasons Libyan companies are being persuaded from performing in CED are respectively; weak peoples' "experience, qualifications and training", no standards are being introduced by either General Environmental Authority or Industrial Production Administration which are the highest responsible governmental bodies in the country. Ahmad (2004, p. 229) concluded that according the political ideology in Libya, which clearly indicates to the

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[28] "As defined by Libyan Environmental Protection Law no, 15 of 2003 and Industrial Security and Employees Health and Safety Law of 1976." (Ahmad & Mousa, 2010, p. 152).

absence of complementary relationships between the central authority and the society, the lack of CED can be clarified as following conceptual statements:

Conceptual statement	Details
"trust us" *instead of "show us"*	The leaders of the companies believe that public responsibility can be gained by introducing new techniques to improve productivity (trust us) rather than providing clarifications and judgments to the community (show us).
"need-to-know" *instead of "right-to-know"*[29]	The government (its governmental bodies) enquiring specific type of environmental disclosure due to the absence of shareholder and other stakeholders interests which presumably reflect a right to know concept
"less-compliance with disclosure requirements"	Especially if the company originally is "non-disclosing".
"insufficient role of professional bodies"	As they do not support managers by increase their either awareness, qualifications or skills related to this issue

Similarly, Ahmad (2013, p. 251) concluded that the oil and gas companies, which work in Libya, avoid declaring "bad" information about environmental disclosure, they disclose "neutral and good" information instead with regard to its privacy and sensitivity. In spite of the notable increase in environmental disclosure by local companies, the level of disclosure by foreign companies is still higher.

The difficulties facing oil firms in Libya are the weakness of "incentives" which support "non-disclosure", the absence of environmental disclosure "standards" which might assist oil firms in the concerned practices, being environmentally disclosed does not support the commercial status in case of competition. Interestingly, these obstacles are broadly disclosed by foreign companies while notable contradictions take place among local companies on this issue (Al-drugi, 2013, p. 253).

The environmental disclosure training in terms of accounting or management is not sufficient. However, the surveyed stakeholders, who are employees and managers,

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[29] Ahmad & Mousa (2010, p. 155) state similar opinion.

are generally conscious of, understand, CSR and environmental disclosure (Al-drugi, 2013, p. 254).

Generally, Aldrugi (2013, pp. 253–254) pointed out that unlike company's age, there is a relationship between environmental disclosure and other "company-specific attributes" such as the size, nationality, and degree of privatization. He found out that unlike small-local-public companies, big-foreign-private companies have greatly produced environmental disclosure.

On different stakeholders' positions, (Ahmad, 2011, p. 36) surveyed 59 member at the Libyan People's Committee during 2010 about the environmental issue in Libya according to their point of views. Most of them have had qualifications are not relevant to accounting or management and have not obtained any training courses related to environmental issue.

He found out that the main reasons for non-disclosure of environmental information are respectively; 'Absence of needed requirements and guidelines by central authorities', 'Absence of standards published by accounting professional bodies' and 'Absence of stakeholder pressure.' (Ahmad, 2011, pp. 40–41). The participants agree about the idea that 'Management should contribute to a company's environmental responsibility', 'The right to development must be fulfilled so as equitably to meet developmental and environmental needs of present and future generations' and 'Companies should report on environmental performance along with economic performance in their annual reports' (Ahmad, 2011, pp. 35–39).

4.4 Laws and Regulation related to CSR & sustainability issues 5.4.1 Petroleum Law

This statute has been issues in 1955 containing 29 Clauses and many Articles. This law has been amended in 1971, 1974 and 175. This law organises the oil operations and all pre- post-process in Libya. The main stakeholders in this law are employees, companies which are submitted/granted oil concessions, contractors (on behalf of these companies). There are not CSR-related subjects mentioned in the law except a brief 'safety' point in article 24.

5.4.2 Exploration and Production Sharing Agreement (EPSA VI)

This agreement has been stated in Libya in 2006 instead of EPSA III (Booth & Kordvani, 2012) in concurrent with re-establishing diplomatic relations with united states of America in the same year. EPSA VI has come into force in 2008 (*Libyan Bureau Audit Report*, 2017). EPSA VI organises the activities of oil operations based on the oil concessions granted to foreign oil companies. Additionally, it organises oil production that should established by 'operator'. Article 5.2 states that the operator is JVC established after the official declaration of commercial quantities of oil or gas explored by foreign partner. It is worth saying that oil companies working in upstream activities an fully owned by NOC are not working under EPSA; instead they work under concession agreement (Eldanfour & McChlery, 2012).

Article 5.5 states the obligation of the operator in that all laws and regulation related to health, safety and environment applied in Libya should complied. Article 5.5 states, also, the significance of working in 'contract area' in 'good oilfield practices' which implies (not literally) the neighbouring consideration around the operational areas from the probable environmental impacts.

Article 3.3 focus on the probable environmental impacts following oil operations that operator should consider. The same article clearly states that "the conduct of the Petroleum Operations does not cause damage to the environment" is the matter should be obliged by operator.

'Good oilfield practices' have been described in Article 1.33 as "practices, methods, standards, and procedures generally accepted and followed by prudent, diligent, skilled and experienced operators in petroleum exploration …."

Article 7.2 talks about "expenditure by operator". This article legitimises the unexpected and non-budgetary costs paid by operator if it is related to "the protection of life, environment and property…".

There is no section/article in the agreement related to the sustainability activities that many foreign companies, as published on website of NOC[30] in January 2011,

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[30] Available online at:
http://web.archive.org/web/20111020230451/http://noclibya.com.ly/index.php?option=com_content&task=view&id=4545&Itemid=55

obliged to achieve. IOCs disclose about their CSR & sustainability activities in Libya without referring that to any negotiation or agreement (Cossio et al., 2011; OpenOil UG, 2012) on which these activities might be based. Furthermore, they have not mentioned in their CSR & sustainability annual reports (for example, OMV, 2015; Wintershall, 2015) that such activities have been achieved with any coordination with NOC or other governmental bodies.

EPSA agreement (in article 12) state that amendment should not followed the agreement unless mutually consented. Many sustainable development agreements have been signed with ICOs working under EPSA. These during of the agreements is usually equivalent to the duration of EPSA agreement signed between ICOs and NOC. The next table presents some (announced) sustainable development agreements.

Table 6:Sustainable Development projects in Libya achieved by foreign oil companies working under EPSA.

Foreign company	Date of the Agreement	Amount Million $	Project	Source, Date of publishing
Eni North Africa B. V. Libya Branch	March 2017	N/A	Health Project	NOC website, 21st of March 2017
Eni Oil & Gas	2006	150	Social Project	(Bianchi & Trenta Musso, 2012)
Petro-Canada	N/A	100	Education, Health and Environment	NOC website, January 2011.
BP	N/A	50	Education and Training	
ExxonMobil	N/A	25	Education and Training	
Hess	N/A	25	Diabatic Care	
Repsol Mursug	N/A	8.2	Maintenance of Obari Hospital	
Wintershall	N/A	50	Social Project	
Firenex oil	N/A	0.5	Social Project	
Shell	N/A	N/A	Knowledge Transfer	

This agreement considers the situation of 'Force majeure' between the two parties of the agreement which may lead to the suspension of the activities (e.g. oil production) as soon as the excuse of force majeure leaves. It is worth saying NOC has

often, after revolution, announced 'Force majeure' that prevents it or any oil company owned by it from achieving the operational obligations. Article 22.1 described 'Force majeure' as follows:

> *"Any failure or delay on the part of a Party in the performance of its obligations or duties hereunder shall be excused to the extent attributable to force majeure. Force majeure shall include, without limitation: Acts of God; insurrection; riots; war; and any unforeseen circumstances and acts beyond the control of such Party which render the performance of its obligations impossible."*

EPSA determines how oil production shared by first and second parties (NOC and foreign partner respectively). In general, NOC share is between 80% to 90% in most signed EPSAs (Booth & Kordvani, 2012). has been criticised by international Oil Companies (ICOs) (Global Data, 2013; Maher, 2013) due to the unfair share of oil production that a foreign party obtain (Maher, 2013) or the current methods of production and development of oil assets are financially not sufficient in long-term for both NOC and foreign party (Balhasan, Towler, & Miskimins, 2013). ICOs found the political change and stepping down former regime as a result of Arab spring movements as an opportunity to change the conditions (EPSA VI) under which they have harshly worked for decades (Maher, 2013).

5.4.3 Environmental Laws, Regulations and International Agreements

The history of environmental legislation related to the environmental issues in Libya can be outlined as follows (from recent to earlier statutes):

1- Barcelona Convention for the Protection of the Marine Environment and the Coastal Region of the Mediterranean; It has been signed by Libyan authority in 2004.

2- Executive Regulation in 2009 of Law No. 15 in 2003.

3- Law No. 15 in 2003 about protection and improvement of the environment.

4- The agreement of wetlands protection (RAMSAR); It has been signed by Libyan authority in 2000; Libyan Profile is available online at:
   https://www.ramsar.org/wetland/state-of-libya

5- International Union for Conservation of Nature (IUCN); Libyan membership is since 1994.

6- Executive Regulation of Law No. 7 in 1982 about Environmental Protection.

7- Law No. 13 in 1984 about Sanitation.

8- Law No. 15 in 1992 about protection of Agricultural Lands and Farmlands.

9- Law No. 15 in 1989 about protection of Animals and Trees.

10- Law No. 5 in 1982 about protection Rangeland and Forests (amended by Law No. 14 in 1992)

11- Law No. 33 in 1970 about protection of Agricultural Lands and Farmlands.

12- Prime ministry Decree No. 631 in 1992 about Natural Reserves and Parks.

5.4.4 CSR Auditing standards

Generally, the International Standard on Assurance Engagement (ISAE) 3000 and AA1000 Assurance Standard (AA1000AS) are the main source of assurance of CSR reporting (Rasche et al., 2018). While accounting firms embrace ISAE3000 widely, auditing expertise adopt AA1000AS who focuses on the quality of CSR reporting (Rasche et al., 2018). The complementarity between these two standard-based literatures could notably improve the reliability, validity and comparability of CSR reporting (Rasche et al., 2018).

Generally, environmental issues have no influence on auditing performance in Libya (Ahmad & Mohmes, 2012). which leads, by definition, to the absence of CSR literature in all audit reports, in many chapters, that have been released by Public Audit Bureau (PAB). Audit reports had not given special attention to such issues until 2018. In the summer 2018, PAB surprisingly released audit report consists CSR audit literature for the first time ever. This report raises in many chapters the significance of adopting regulations organise the expenditure underneath financial segment of CSR issues of the audited firms.

In the same report, PAB has recently raised, Moreover, the significance SDGs in *Libyan Bureau Audit Report* (2017). Unlike all previous released audit reports, most chapters of this report (2017) is rich of introductory contents for certain SDGs, as introduced by UN, related to equivalent audited sector (e.g. SDG [4] with the chapter of education sector). Moreover, the audit opinions in most chapters are often presented and supported by consistent SDG contents. These ministry-level developments could be an ambiguous step forward towards strategic sustainability practice.

However, it is early to talk about the probable impact of recent adoption of SGDs literature, from auditing perspective, on sustainability practice and disclosure of state firms. The formal process of adopting SDGs has been initiated in Libya by PAB. It is likely to be the harvest of recent revolutionary change of institutional visions at ministry-level from sustainability perspective. As this professional advance is lacking adequate regulatory coverage at national level, Ministry of Planning is responsible for promoting the legislation related to SDGs institutional practice.

5.4.5 Other laws and regulations related to communal issues

Prime ministry Decree No. 152 for N/A about releasing an executive of Law No. 3 in N/A about the Protection of Archaeological Locations, Museums, Ancient Cities and Historical Locations (Meiteeg, Algamal, & Beki, 2007)

5.4.6 Laws and Regulations about Health and Safety

The regulations and laws concerned are; Prime ministry Decree No. 437 in 2008 about Introducing the Foundation of National Safety and Law of Health No. 106 in 1974.

Chapter Six: Methodology and Research methods

6.1 Justifications of conducting research study in Libya

The decision was made to conduct this study within the extractive industry for two main reasons. The first is that in each of Africa's six oil-producing nations (Libya, Angola, Algeria, Egypt, Nigeria and Sudan), there is a clear correlation between the political pattern, as measured by the length of tenure of the longest-serving leader since the acquisition of independence (Owoye & Bissessar, 2012, p. 14), and the proportion of GDP accounted for by the extractive industries (World Bank, n.d.), as shown in Figure 12. These six countries own 93% of the continent's proven reserves of crude oil, collectively producing 115 billion barrels in 2012 (KPMG International, 2013a).

The former regime has used the oil concessions to gain some leverage against the western governments (through the MNCs concerned) which agreed about delegitimising it after the upheaval started in February 2011 (''The West is to be forgotten. We will not give them our oil' - Gaddafi — RT News,' 2011). This serves as additional evidence as to how this sector is politically governed in this country.
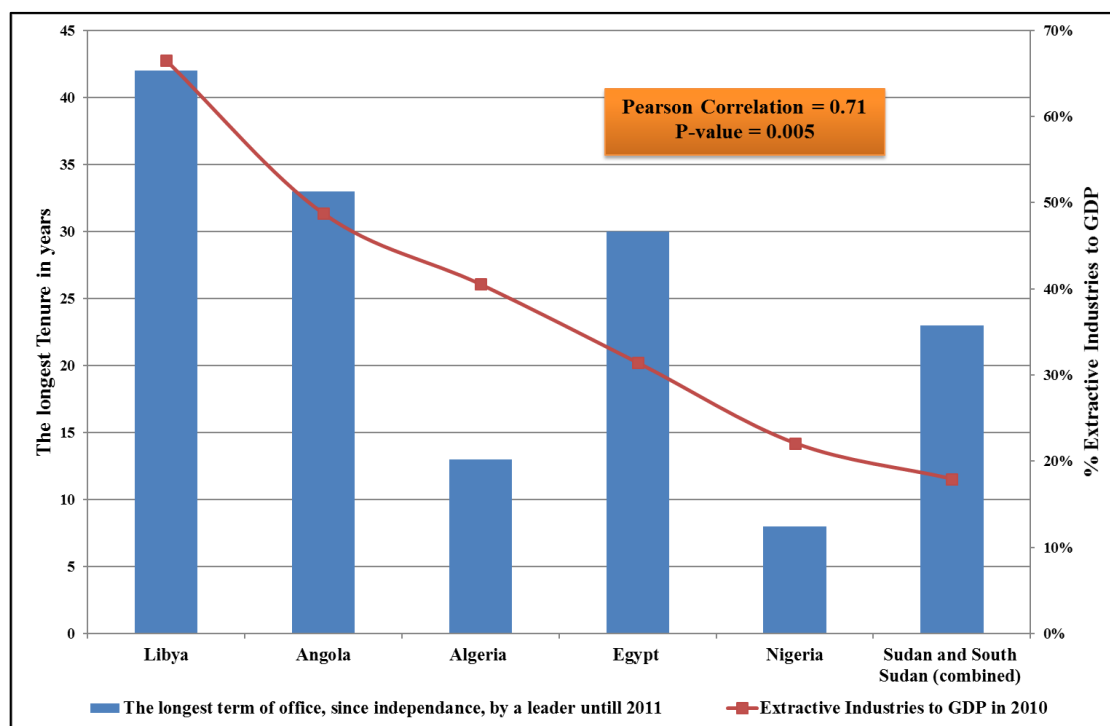
Figure 12: Political pattern and contribution of extractive industries to GDP in six African oil-producing countries

Secondly, the hitherto CSR sectorial-based publications produced have predominantly focused on the extractive industries; this is the case for 20% of those

based on the African context (Visser, McIntosh & Middleton, 2006) and for 40% of those published in English in Libya[31]. This reflects the engagement of scholars in the CSR area. Another consideration was that stakeholders in the oil sector are perhaps more likely than those in other sectors to be skilled in using the internet and are therefore more likely to turn to oil companies' websites for information, including CSR information (Elmabruk, 2008, p. 156).

Table 7: The details of the current literature of CSR related to Libyan context

Publication	Type of Research		Nationality Focus		Type of Publication	
	Primary	**Secondary**	**Local**	**Foreign**	**Thesis**	**Article**
(Elmogla, 2009)	√		√		√	
(Al-drugi, 2012)	√		√	√		√
(Bayoud et al., 2012a)	√		√			√
(Bayoud et al., 2012c)		√	√			√
(Bayoud et al., 2012e)		√	√			√
(Eljayash et al., 2012)	√		√			√
(Al-drugi, 2013)		√	√	√	√	
(Al-drugi & Hafez, 2014)		√	√	√		√
(Eljayash, 2015)		√	√			√
(Bayoud et al., 2012b)		√	√			√
(Bayoud & Kavanagh, 2012)		√	√			√
	4	**7**	**11**	**3**	**2**	**9**

The closest images of Arab Spring countries to Libya are Tunisia and Egypt. These two Arab Spring—and neighbouring—countries have great similarity with Libya in terms of political history during the last and current century. This era witnessed consecutive political events and processes that led to revolutionary (and concurrent) change in their political regimes (Boose, 2012; Carty, 2014; S. Saleh, Alameddine & Natafgi, 2014). However, the process of political change and its consequences following the uprisings in 2011 in each country were significantly different (Chakroun, Matoussi & Mbirki, 2017; Kailani & Saleh, 2012), especially from the perspective of political stability (Kaufmann & Raay, 2018). While Libya witnessed chaotic political consequences after 2011 (El-Katiri, 2012; Strazzari & Tholens, 2014), Tunisia and Egypt did not (Boose, 2012; Chakroun et al., 2017). Table 8 reveals that this period of tension in Tunisia and Egypt did not impact, for example, the governance indicators

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[31] As of Dec 2015. The historiographical investigation of Libyan CSR literature is an additional study in this thesis.

(political stability) as significantly as in Libya. The most sharpened decline of the political stability indicator was recorded in Libya from 2008 to 2015.

Table 8 also shows that the production of the oil sector in Egypt and Tunisia does not contribute to the GDP as significantly as it does in Libya. In 2011, oil production represented almost half of the Libyan GDP, while it was less than 10% of the Egyptian and Tunisian GDPs, respectively.

Table 8: The major socio-economic indicators related to three ASCs that successfully changed their former political regimes

Description	State	2008	2009	2010	2011	2012	2013	2014	2015	Linear Slope*
Political Stability** (in points out of 100)	Libya	73.68	74.88	45.28	11.79	6.64	4.74	4.37	3.33	**-11.57**
	Egypt	28.23	25.59	19.34	6.60	7.58	7.11	7.77	8.57	**-3.12**
	Tunisia	49.28	47.39	44.34	34.43	22.27	18.48	15.05	16.67	**-5.71**
Oil Production*** (1000 bbl/d)	Libya	1941.44	1836.22	1844.89	520.76	1547.47	1043.05	575.46	512.51	**-210.54**
	Egypt	691.05	701.39	694.82	700.55	703.90	703.62	703.54	713.78	**2.38**
	Tunisia	85.49	80.95	79.27	67.12	65.78	63.63	53.08	39.49	**-6.07**
Oil Rents (% of GDP)****	Libya	59.3	44.7	52.8	46.8	N/A	N/A	N/A	N/A	**-2.9**
	Egypt	12.1	5.9	7.2	9.6	8.2	7.6	6.6	2.9	**-0.7**
	Tunisia	5.8	3.2	4.2	5.2	5.2	4.4	3.4	1.7	**-0.3**

* The linear slope is the average change per year. For example, the political stability of Libya was averagely *declining* by 11.57 points per year during the eight years.
** Source: (Kaufmann & Raay, 2018).
*** Source: ('U.S. Energy Information Administration (EIA)', 2016)
**** Source: World Bank (Oil rents are the difference between the value of crude oil production at regional prices and total costs of production).

Major empirical differences were found in the two potential contexts, namely Tunisia and Egypt. The researcher has checked the websites of the owners of the oil sectors in Tunisia and Egypt. They are Entreprise Tunisienne d'Activités Pétrolières (ETAP) and the Egyptian General Petroleum Corporation (EGPC), respectively. These two websites are not as popular as the NOC website. The reason is, first, the size of the websites is too small compared to NOC[32]. Secondly, there is a notable lack of updates on these websites, particularly on the EGPC website. In 2014, the home page published just one content, the assessment results of petroleum engineers following the exams held by the EGPC[33]. It is entirely unrelated to CSR issues. Nevertheless, the size of the website in that year according to its traceable links was just 2 webpages. This website had been continually detected from 2008 [34] until late 2015. According to

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[32] In 2009, the size of websites is (in webpages) 75, 25 and 471 of ETAP, EGPC and NOC respectively. In other years the differences are even greater.
[33] See: https://web.archive.org/web/20141002115902/http://www.egpc.com.eg/Default.aspx.
[34] See: https://web.archive.org/web/20090721182558/http://www.egpc.com.eg/.

www.archive.org, no significant updates or substantial reconstructions were noticed on the website of the EGPC during the period from 2008 to 2015.

Due to these significant differences in socio-economic and empirical settings between these three ASCs, adding the Tunisian and Egyptian contexts would introduce three different empirical chapters as the findings of each chapter cannot be generalised to the others. Nevertheless, Libya could be the most appropriate context for conducting a research study to understand the probable impact of this phenomenon on CSR disclosure. This context witnessed the strongest consequences of rooted and significant political change compared to all other ASCs.

6.2 Justifications of conducting the study using online data

The horizons of using the internet in Libya are ambitious in many ways. The 18% of the population as a percentage of internet users is nearly half of the employed population[35]. Additionally, the internet infrastructure is increasing annually, 2014 is four times larger than 2008 (see Figure 13), much more than the population trend, which is averagely just 0.37%[36] over the same period. Moreover, Libya has peaked forth among all Arab countries in terms of the capacity of submarine cable data flow compared to the population (Gelvanovska, Rogy & Rossotto, 2013), as shown in Figure 13.

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[35] World Bank, Employment to population ratio, 15+, total (%) (National estimate).
[36] Developed from: World Bank, Population, total.
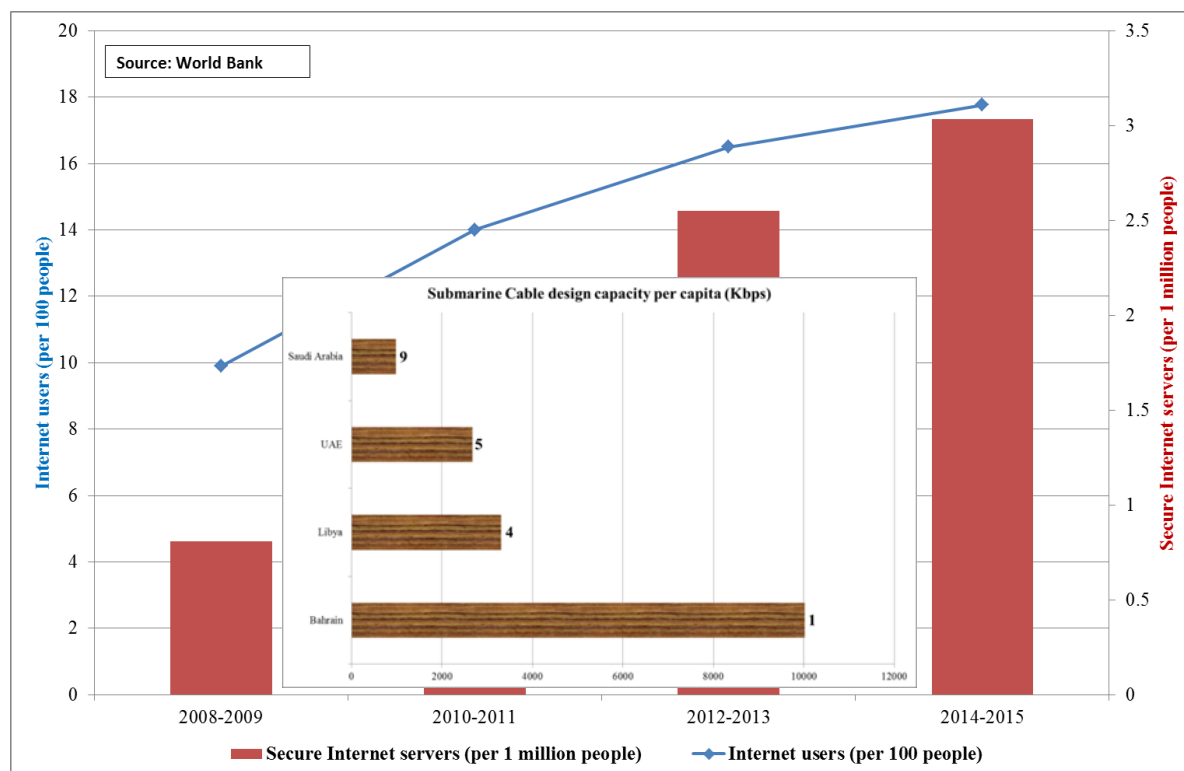
Figure 13: Infrastructures and internet users in Libya

In addition to the literature presented in Chapter 3 about CSR & sustainability on websites from a global perspective, Table 9 summarises the appropriation of web-based sources of CSR disclosures specifically in the Libyan context.

Table 9: The specificity of Libyan context about the qualities of printed format of CSR information compared to web-based format

Description	Printed format	Web-based
Have disclosure formats been recommended by Libyan scholars for the studied firms? [a]	Yes, but limited	Yes
Have disclosure formats been stated as ~~to~~ 'limitations and future research studies' in the Libyan context? [b]	Yes, but limited	Yes
What is the extent of using annual reports and web-based contents of all Libyan CSR publications (in the English language only)? [c]	65%	0%
How old is the primary/secondary data that have been used in the conducted publications in hitherto Libyan CSR context? [d]	It reached 10 years prior to publishing date	Up to date *(has not been used before)*
What is the average of companies' response rates in 8 released publications that are based on annual reports compared to web-based data (Bureaucratic barriers)? [e]	34%	0% On hand

Sources and notes:

[a] Abouzkeh (2013), Adhikari et al. (2015), Ahmad (2013), Bayoud, Kavanagh and Slaughter (2012a, 2012b), Frost et al. (2005).

[b] Elmogla (2009, p. 240).

[c, d] Elmogla, Christopher and Downs (2011).

[e] As of December 2015.

Further to the aforementioned justifications in Table 9 about the exclusive dependence on web contents, the comparative analysis of the empirical outcome of annual-report-based research study may overweigh web content data; especially, in the context where scholars publish nearly two thirds of their CSR publications based on data from annual reports regardless of whether they are related to oil companies or not, as shown in Table 10.

Table 10: The statistical trend of using annual reports in Libyan CSR context has been published only in English language (last update was in December 2015)

Annual Reports of the Period		Total Publications	No. of Primary Research	No. of Accessed Companies*	No. of Delivered Copies*
From	To				
2000	2003	11	6	160	685
2004	2007	11	4	117	470
2008	2011	14	5	230	699
2012	2015	1	1	61	138
Total		**38**	**17**	**629**	**2130**
Unique statistics [37]		24	12	429	1416
* Secondary research studies have been excluded.					

Table 10 indicates that between each, an in-person accessed company provides merely 3 to 4 copies of annual reports on average (2130 ÷ 629). The trend of the responding rate declined from more than 4 (685 ÷ 160) copies of annual reports issued between 2000 and 2003 to less than 3 (138 ÷ 61) copies issued between 2012 and 2015. Accordingly, the research time horizon of the research studies of the CSR area is becoming shorter than ever before. 2012 is the most recent year of issuing the provided annual reports for the CSR research purpose (Alghodban & Ramli, 2015) thus far. However, Alghodban and Ramli (2015) failed to establish the non-gap longitudinal analysis due to the lack of annual-report-based data for 2011. Their research timeline covers three years, 2009, 2010 and 2012.

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[37] At least, twelve publications (32 - 20) have been conducted with research time horizons longer than 4 years. Accordingly, they have been counted, in this table, twice or thrice. For example, the research study is based on data from annual reports for a period from 2001 to 2008.

The recent research CSR study conducted by a series annual reports of oil companies in Libya is published by Aldrugi (2013). His study's time horizon covers the period from 2002 to 2009. Aldrugi's (2013) study is focused only on environmental disclosure in local and foreign companies from different perspectives: 'Environmental policy', 'Products and Processes', 'Energy', 'Health and Safety', 'Environmental audit' and others. The empirical figures of this type of disclosure during the last two years shall be used in this comparative analysis with the equivalent figures in this study.

Table 11: Comparative analysis between printed and online data (disclosure) for environmental and HSE in 2008-2009 published by Libyan oil companies

Description	This study (2008-2009)			(Al-drugi, 2013)		
	AVWs	EVWs	Total	2008	2009	Total
Number of companies[38]	13	13	**13**	13	13	**13**
Number of unique disclosing companies	8	6	**9**	10	10	**N/A**
Volume of disclosures (in words) [39]	7,343	13,728	**21,071**	1,580	1,901	**3,481**
Number of data records over the two years	229	300	**529**	N/A	N/A	N/A
Number of published either reports or posts	173	61	**234**	10	10	**20**
Is the National Oil Corporation (NOC) included?	Yes	Yes	**Yes**	No	No	**No**
Volume of disclosure in the NOC (% all disclosures)	71%	11%	**32%**	0%	0%	**0%**

Auditing annual reports by the PAB is most likely not a prerequisite, at least in the Libyan oil sector, of providing a copy thereof to scholars. The lack of data, in addition to oil companies' poor responses, reprioritises any possibility of collecting data ahead of all of that (Al-drugi, 2013, p. 137; Elmogla, 2009, p. 133). This situation, apparently, aligns the data reliability of annual reports on the one hand, and other specific-purpose reports published via any type of media on the other hand because both have been prepared, and verified, by the companies themselves. Furthermore, interviewees working in the PAB reveal their non-involvements in auditing any social and environmental affairs unless it is financially submitted to a company's information system (see Chapter 7; *Sub-theme 2.4: National Audit Standards & Rules*). In the auditing arena, moreover, a five-groups-survey study (including group of external auditors) was conducted in Libya by Abonawara (2013, p. 279) who pointed out that pre-audited annual reports are mostly reliable.

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[38] Eight (local) oil companies have been chosen identically in both studies' research samples while the rest of companies are not.

[39] Volumes of environmental disclosures in English and Arabic languages are presented in Table 29 and *Table 30* respectively. The equivalent figures for the comparative study is shown in (Al-drugi, 2013, p. 329).

Aldrugi (2013, p. 131) states that the reason why scholars in the CSR area collect data from annual reports is the lack of standalone reports. This statement leads to two extreme suggestions: on the one hand, the researcher agrees with him in that there is just one report[40] published in 2008-2009 on the Waha Oil Company's website about health and safety. On the other hand, this statement re-highlights the fact that scholars do not prioritise externally audited annual reports, because standalone reports are less significant within the scope of the comprehensive auditing task on which most of the auditing assignments in Libya (public sector in particular) are based (see external auditors' opinions in Abonawara, 2013, p. 275).

The NOC, as the legislative supervisor on behalf of the Libyan government (Balhasan et al., 2013; National Oil Corporation, 2005) does neither issue annual reports about the consolidated activities of companies belonging to it nor achieve any operational progressions on the ground. This could be the reason why it is excluded from the research sample in case of collecting data from printed reports (Al-drugi, 2013, p. 307). This is in contrast with the fact that the NOC is intrinsically more *visible* to institutional/individual stakeholders than other operational companies due to not only the exclusivity of representing oil state-ownership but also its all-functions-supervisory position of which the law is granted. Therefore, it is more concerned with CSR disclosures and practices from a legitimation perspective (Castelo Branco et al., 2008; Zubek & Mashat, 2015). Additionally, it plays a predominant role in the online media in the oil sector, particularly in the Arabic interface online media (see Table 11).

Table 11 illustrates that the incomparable quantities of disclosures in these two research studies might raise the significance of online CSR disclosure where a plethora of information can be found. Interestingly, the lowest ever volume of environmental disclosure in oil companies' annual reports has been recently detected by Eljayash (2015), who found out that five Libyan oil companies altogether disclosed [merely] 129 and 235 words in 2008 and 2009, respectively. This would not be a surprise, however, if other types of media are negligent in research studies based on the CSR-lacking annual reports of MNCs working in Malaysia (Amran & Devi, 2008, p. 398).

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[40] HSE standard manual, Waha Oil Company, published in September 2009, available online at: https://web.archive.org/web/20100306215627/http://www.wahaoil.net/Section%20H007-%20HSE%20Contractual%20Requirements%20for%20Contractors%20(Rev%201)%20Sept%20200 9.pdf.

Accordingly, the exclusivity of annual reports in the scholarly CSR context in Libya is similar to an over-distilled summarisation of the whole story which can be accessed, from publicly available resources, as an online-tape of human communications has been recorded at least on a monthly, if not a weekly or even daily, basis.

Finally, this quote from the interview[41] conducted with the NOC's chairman (Dr. Shukri Ghanem) in 2008 could be an appropriate instance from the studied context about how online media is important in the most GDP-significant sector in Libya:

'… *At the same time, we intend the website to be our means of contact with others, to announce job vacancies* [which is a part of community disclosure]*, bids and other projects* [of which HS&E is substantially a part]*, which encourages transparency* [and consequently reliability] *in dealings within the oil sector…*'

6.3 Research and philosophical assumptions

6.3.1 Ontology

It is related to the characteristics of reality from the researcher's perspective (Saunders et al., 2016). Burrell and Morgan (1979) state that the ontological supposition—which should be first identified by the researcher—is the structure of the social world under which the studied subject has to be investigated. The ontological assumptions should be set in equivalence to the extent of subjectivity/objectivity depending on the extent of concreteness of the elements of the social world (Morgan & Smircich, 1980), namely organisations, stakeholders, the government, etc. Human nature is in line with that between two extremes; the reality can be entirely from people's imagination (subjective) or responsive actions towards events affected by human actors that can be accurately (objectively) observed and measured (Morgan & Smircich, 1980; Saunders, Lewis & Thornhill, 2009).

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[41] Full content of the interview available online at:
http://web.archive.org/web/20080105205953/http://en.noclibya.com.ly/index.php?option=com_content&task=view&id=103&Itemid=55

6.3.2 Epistemology

Since CSR disclosure is naturally concerned with perceptions and impressions rather than facts, the studied topic is likely to be, epistemologically, an interpretivist philosophy of knowledge development. Mainly, the researcher has sought to understand the social sphere, which is a subjective reality, by accessing the concerned social actors' point of views about originally non-constant research subjects, such as CSR disclosure (Saunders et al., 2009, p. 116).

6.3.3 Causal Thinking

A counterfactual is one of the causal thinking approaches based on predicting causal effects through a specific combination between cause and effect (Brady, 2011); especially, if it is unperceived or hypothetical (Rubin, 1990). Scholars in social sciences often raise the significance of the 'causation and explanation' approach of the studied elements of a specific phenomenon (Brady, 2011; Burrell & Morgan, 1979; Flick, 2014) and many research studies in the CSR area (Jo & Harjoto, 2011; Lopatta et al., 2016; Servaes & Tamayo, 2013).

The probable causal relation between political changes and CSR & sustainability disclosure and practice shall be qualitatively and quantitatively investigated from different perspectives and, consequently, different chapters.

The statistical theory of causality (Brady, 2011) shall be adopted in Chapter 6. Statistical regression and correlation (or congruity (Marini & Singer, 1988)) shall be applied to detect whether, and how, the political crisis in Libya commensurably influenced the qualities and the quantities of CSR & sustainability disclosure with regard to the absence of multicollinearity between independent variables that have been aimed in each empirical chapter.

Commensurable images of political factors (Kaufmann & Raay, 2018) have been applied limitedly in the thesis since they have been introduced as annual governance indicators only. This makes them useless in terms of approving the causal relation between the performance of firms of CSR disclosure and the political changes that have altered in consecutive periods shorter than a year. It is known that the episodes of political change have started with the Arab Spring in Tunisia (Sika, 2013) and the Libyan revolution (Hove, 2017) and concluded with the stepping down of the political

regime in Libya (The Carter Center, 2012). These events have consecutively taken place in less than one year, from the 15th of December 2010 to the 21st of August 2011. These changes in the political situation cannot be quantitatively studied through the associativity approach with the performance of firms of CSR practice and disclosure due to the fact that political indicators are introduced on an annual basis (Kaufmann & Raay, 2018).

The qualitative approach is based on the concept of a counterfactual approach (Brady, 2011) of cause and effect (Flick, 2014). According to Brady (2011), the general premise concerned is that C [e.g. Crisis] *causes* U [e.g. Unexpected level of performance of firms] in a specific conjunction (cf. Marini & Singer, 1988). Additionally, this causal relation between C and U should be ontologically supported by *similar* cases; with special regard to the cases when U occurs in the absence of C; or unexpectedly U causes C [reverse causality].

As mentioned earlier, this thesis aims to investigate whether and how the political revolution of 2011 *uniquely* influenced the performance of the selected oil companies of CSR & sustainability performance. The ontological presence of such unique performance has been already found in *similar* cases (Deegan et al., 2000; Ducassy, 2013; Lopatta et al., 2016).

6.3.4 Research paradigm

A research paradigm is the strategy of investigating the research subject/phenomenon at a maximum possible degree of understanding and the most accurate justifications (Saunders et al., 2009, p. 118).

Saunders et al. (2009, p. 128) mention that the deductive research starts from stating that hypotheses can be tested, then determines the research population and distributes questionnaires and finally determines the critical responses of the population. Researchers adopting this approach start from a theoretical or general level and proceed to working with data at a detailed level (Graneheim, Lindgren & Lundman, 2017).

By contrast, according to Saunders et al. (2009, p. 149) the inductive research method usually needs an interview with the cases related to the subject's core in order

to create observation categories which are helpful in forming predictions about the research phenomenon. This type of research literature is part of the grounded theory. Moreover, in the inductive approach, the researcher mostly needs to be involved in the context of the subject for a period of time in which he/she becomes completely involved (ibid, p. 149). An inductivist moves from data (or a detailed level) to conceptual findings (Graneheim et al., 2017).

Over the course of inductive studies, the research process consists of stages, which include the research philosophy, research approaches, research strategies, and data collection methods. Having considered the nature of the research, it is necessary to consider a research paradigm, and in this respect the two main philosophies are referred to as positivist and phenomenological, or quantitative and qualitative (Collis & Hussey, 2009). Similarly, if the qualitative (interpretive) method is conducted as 'middle range thinking' it cannot test a theory because it needs an empirical dataset within a 'taken-for-granted' theoretical framework. It means gathering empirical (documentary) analyses using an ethnographic method (interviews) (Laughlin, 1995 cited in Broadbent & Unerman, 2011, p. 17). However, these can also be referred to as positivism and interpretivism, and they comprise views about the way in which knowledge is developed and judged as being acceptable (Saunders et al., 2016).

The choice of a method for this particular study is important to achieve the objectives of the research. As Collis and Hussey (2009) note, the choice of method will help to determine the types of tools, which can be used to collect the research data.

6.4 Qualitative and quantitative research methods

The use of both quantitative and qualitative methods in the same study is known as triangulation, which refers to the use of different data collection methods within a study in order to ensure that the data from different collection methods agrees. For example, semi-structured group interviews may be a valuable way of triangulating data collected by other means such as by questionnaire (Saunders et al., 2016). Semi-structured or unstructured interviews are the most suitable method widely applied in many accounting studies. This task must be achieved in a way that the researcher has a temporary institutional membership in order to be able to produce a 'taken-to-granted' perception about quantifying the data, which is suitable to the descriptive analysis. Conversely, positivists are more likely to use close-ended questions in their

questionnaires in order to be ready for the statistical analysis (Broadbent & Unerman, 2011, p. 13). Similarly, Humphrey and Lee (2004, p. 40, Par. 3) also focus on designing the open-questions survey by conducting interviews for qualitative research.

In this research, many data collecting methods and data analysis methods have been adopted; interviewing, collecting web CSR contents are data collecting methods while the descriptive method and content analysis (interviews and web contents) represent applied data analysis methods.

6.5 Qualitative Research Method

The associations of people who are the subject of the research can be developed by conducting in-depth interpretive research focusing on these associations. Adopting an in-depth interpretative study also depends on the degree of uniqueness to a country, region or society. The higher the individuality of the studied issue the higher the subjection to an interpretative method (Broadbent & Unerman, 2011, p. 18). In the same vein, it can be imagined that the originality of the researched phenomena is one intrinsic attribute of any contributed study.

The other reason that makes the interpretive (qualitative) approach more appropriate in conducting an investigation into many accounting issues is the extreme desirability of individuals to avoid rules and regulations. This situation is a spontaneous result of misusing many accounting mechanisms and methods. Such environments require an intensive interpretive approach to contribute reliable evidence[42] (Broadbent & Unerman, 2011, p. 16). In this study, both qualitative and quantitative methods will be used to evaluate and measure the context of the research objectives.

Patton (2002) argues that the 'qualitative method' required accurate techniques and processes of collecting data in regard to 'validity, reliability and triangulation'. Patton mentions that qualified researchers are also required to have preparation, expertise, a high level of record achievements and be a good self-presenter. Yin (2009),

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[42] In contrast, there are other anti-fraud techniques depending on the quantitative methods purely involved in statistical analysis, such as Computer Assisted Auditing Tools (CAAT) (Zuca & Țînța, 2018). These techniques are utilised with accounting parameters and inputs regardless of whether they represent numeric or non-numeric information (Zuca & Țînța, 2018). The results and outputs of CAATs' modules might be used informally to quantitatively interpret (or lead to detect) many financially fraudulent issues (Zuca & Țînța, 2018).

on the other hand, focuses on 'validity' in terms of assumptions measurement, recognition of internal affiliations in the illustrative studies, generalising the results and finally, the result similarity in case of using the same research methods with different subjects and researchers.

The qualitative research method is mainly applied to study the social disclosure context in order to achieve the research objectives; especially when the information has non-numeric or non-financial structure and content. Yin (1994) mentions that qualitative researchers should considerably care about the validity of the interviews by ensuring that the interviewees' answers were converging and not widely extended in different directions. However, it is widely applied to quantify the qualitative data, which is collected from interviews, to create a type of collinearity among the frequencies of codes that have been classified from the interviewees' answers and discussions (Driscoll, Appiah-yeboah, Salib & Rupert, 2007).

6.6 Mixed research method and paradigms

A mixed research method refers to 'adopting a research strategy employing more than one type of research method' (Brannen, 2005, p. 4). The significance of utilising mixed research methods lies in a more pragmatic methodology, as it provides an acceptable understanding of research studies in diversity-based phenomena (Denscombe, 2008). Furthermore, adopting mixed research methods is an ambitious delineation of the common challenges of the quantification of qualitative data (Driscoll et al., 2007).

According to Hall (2013) neither single nor mixed paradigms succeed in tackling the diversity of social sciences. Alternatively, he stresses the realist approach as an appropriate option for mixed methods research. The founders and developers of this approach are Tilly, Sayer, Julnes and Mark. This paradigm, as he concluded, accepts both interpretation and explanation approaches.

In this thesis the diversity of the objectives causes the complexity of the studied phenomenon. Accordingly, mixed research methods and paradigms have been adopted closer to the realistic approach. Furthermore, Saunders et al. (2016) state that six different perspectives heighten the awareness of any research philosophy and, consequently, determine the type of the adopted paradigm. Their checklist module is

based on ontology, epistemology, axiology, purpose of research, meaningful data, structure of agency. Using this module reveals that the most appropriate paradigm for this thesis is consistent with, first, 'critical realism' and then, 'interpretivism'.

The researcher sough to boost the validity of this study by triangulating the findings in the qualitative and quantitative studies.

6.7 The Approaches of Conducting and analysing interviews

6.7.1 Interview Guide

Interviewing considers the managers' biographies that might prove their perceptions of the studied topic (Saunders et al., 2016). Unlike interviews, questionnaires consist of groups of questions that seem to be pre-structuring reality. This might lie on a degree of bias on the research horizons (Saunders et al., 2016). It would be one of the best ways to identify the influence of participants' turning-points through their practical lives on their experiences about the studied topic (Saunders et al., 2016). In terms of holistic data sourcing, interviews are mostly sufficient in obtaining in-depth (Driscoll et al., 2007) and comprehensive information about research phenomena.

In general, when determining the appropriate number of interviewees, the general idea is the attainment of 'data saturation' (Saunders et al., 2016, p. 235), when the additional information from the interviewed stakeholders does not yield insights.

According to Wells (2015), the preparation of the interview guide consists of a set of points and steps as follows:

- Determine the main areas that shall be discussed and related to the studied topic [and research questions].
- Prepare interview questions specifically in order to answer the research questions. The questions should be asked in clear language (without jargons) and not be oriented towards the desired answer.
- The personal details (e.g., age, position, qualification...etc.) help in coding interviews.
- The interviewer ought to be familiar with interviewees' own conversation which is mostly influenced by their working/living environment.

- A pilot interview may improve the outcome of interviews (Kvale & Brinkmann, 2015).

Furthermore, some aspects should be considered during the interview, such as the interviews should be recorded in order to transcribe them, the aim of the interview should be clearly introduced to the interviewees, ensuring that the interviewee is pleased with the discussed topic and the answers shall be preserved confidentially (Kvale & Brinkmann, 2015).

The types of interviews are unstructured and semi-structure interviews (Crouch & Housden, 2003; Saunders et al., 2009; Wells, 2015). The unstructured interview could be started with a single question followed by non-predetermined questions as an instant response (following-up) of the interviewees' discussion (Wells, 2015). A semi-structured interview is mostly based on predetermined (and in-depth) questions (Wells, 2015). The adopted interview guide is mostly the same during all interviews (Humphrey & Lee, 2004).

The interview guide should reflect the aim and research objectives (Barone et al., 2013; M. J. Jones & Solomon, 2010; Wiig & Kolstad, 2010) based on the relevant literature review (Grant, Iedema & Oswick, 2009). Many relevant research studies have been carefully considered as they are involved in the CSR area (Barone et al., 2013; Cinciulescu, 2014; Erneseh, Ako & Okonmah, 2010; Fernando, Lawrence, Kelly, and Arunachalam, 2013; Hawa, 2012; Rahman, Belal & Owen, 2007; Tuodolo, 2009).

Table 12: The final draft of the structure of interview guideline.

Theme No.	Main Titles	Theme Name	Was it politically discussed?	Was it linked with management reconstruction?	Related Questions[43] (see Appendix 1)
1	General information	Personal details	No	No	1, 2, 7
		The company he works in.	No	Moderately	3-6
2	The cultural	Probable general institutional factors	Yes	Moderately	8-10,14-16, 28, 34, 36, 39, 42, 43.

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[43] Questions 1 and 2 are for all categories of interviewees. Questions from 3 to 34 are for interviewees working in oil companies which based in Libya. From 35 to 46 are for interviewees working in Public Audit Bureau. Question 47 is for an interviewee working in IT department. 48 is for interviewees working in MNCs. The latter category of interviewees has more than one question. Unfortunately, due to exceeding the limit of maximum number of pages in the thesis, both the empirical chapter related to MNCs and the interviews related to people working there have been excluded.

Theme No.	Main Titles	Theme Name	Was it politically discussed?	Was it linked with management reconstruction?	Related Questions[43] (see Appendix 1)
3		Factors related to the concerned regulations and laws.	Yes	Moderately	13,17, 27,
4		Factors concerned with companies' ownerships and business networking	Yes, but limited	Strongly	20, 23, 29, 46
5		Factors related to adopted standards of CSR practices / disclosure.	Yes	Strongly	11, 12, 18, 19, 22, 32, 33, 37, 38, 40, 41, 44
6		Factors concerned with the characteristics of the used media (websites).	Yes, but limited	Strongly	21, 24-26, 30, 35, 47.
7	Judging the current situation	Obstacles. Recommendations. Suggestions.	Yes	Strongly	31, 48

Apart from the first theme (general information), Interviewing considers the managers' biographies that might prove their perceptions of the studied topic (Saunders et al., 2016). Unlike interviews, questionnaires consist of groups of questions that seem to be pre-structuring reality. This might lie on a degree of bias on the research horizons (Saunders et al., 2016). It would be one of the best ways to identify the influence of participants' turning-points through their practical lives on their experiences about the studied topic (Saunders et al., 2016). In terms of holistic data sourcing, interviews are mostly sufficient in obtaining in-depth (Driscoll et al., 2007) and comprehensive information about research phenomena.

In general, when determining the appropriate number of interviewees, the general idea is the attainment of 'data saturation' (Saunders et al., 2016, p. 235), when the additional information from the interviewed stakeholders does not yield insights.

According to Wells (2015), the preparation of the interview guide consists of a set of points and steps as follows:

- Determine the main areas that shall be discussed and related to the studied topic [and research questions].

- Prepare interview questions specifically in order to answer the research questions. The questions should be asked in clear language (without jargons) and not be oriented towards the desired answer.

- The personal details (e.g., age, position, qualification...etc.) help in coding interviews.

- The interviewer ought to be familiar with interviewees' own conversation which is mostly influenced by their working/living environment.

- A pilot interview may improve the outcome of interviews (Kvale & Brinkmann, 2015).

Furthermore, some aspects should be considered during the interview, such as the interviews should be recorded in order to transcribe them, the aim of the interview should be clearly introduced to the interviewees, ensuring that the interviewee is pleased with the discussed topic and the answers shall be preserved confidentially (Kvale & Brinkmann, 2015).

The types of interviews are unstructured and semi-structure interviews (Crouch & Housden, 2003; Saunders et al., 2009; Wells, 2015). The unstructured interview could be started with a single question followed by non-predetermined questions as an instant response (following-up) of the interviewees' discussion (Wells, 2015). A semi-structured interview is mostly based on predetermined (and in-depth) questions (Wells, 2015). The adopted interview guide is mostly the same during all interviews (Humphrey & Lee, 2004).

The interview guide should reflect the aim and research objectives (Barone et al., 2013; M. J. Jones & Solomon, 2010; Wiig & Kolstad, 2010) based on the relevant literature review (Grant, Iedema & Oswick, 2009). Many relevant research studies have been carefully considered as they are involved in the CSR area (Barone et al., 2013; Cinciulescu, 2014; Erneseh, Ako & Okonmah, 2010; Fernando, Lawrence, Kelly, and Arunachalam, 2013; Hawa, 2012; Rahman, Belal & Owen, 2007; Tuodolo, 2009).

Table *12* shows six main themes that have been driven by data itself in conjunction with the objectives of the thesis as presented in Chapter one. The last theme (obstacles and suggestion) is related directly to objectives no 4 and 5. The other five themes are entitled 'The current/previous state of CSR disclosure in oil companies in

Libya'. Accordingly, they are introduced for the other objectives 1, 2 and 3 with particular regard to theme (4), which is introduced for objective (2).

This interview guideline has been established in association with the theoretical framework. Interviewees have been asked many questions, for example, to identify the statement of CSR practice (including disclosure) and to examine (indirectly) the seriousness of the studied firms in seeking stakeholders' requirements. This might clarify the status of their legitimacy according to Parkinson's (1995) view. Question 12 (Appendix 1) is an example:

Q12: 'Do you think the environmental practices are considered in the companies? Are they being considered due to the nature of the company's activities or because of the actual environmental events and incidences?'

Questions 17 and 18 were asked for the same purpose. Obviously, this question raised a political discussion with the interviewees to identify how political change in Libya affects the 'responsible practice' of oil companies.

In light of the pragmatic legitimacy, which is based on the extent of the personal rewards of the stakeholders or organisations (one from each other) at high level of self-interest (Suchman, 1995), the interview guide has been facilitated by this theoretical concept through formulating a set of questions related to the extent of stakeholders' pressures; especially those unconsciously acted (e.g., Questions 15-16, 31 and 48) and how this pressure influenced (or affected by) CSR practice and disclosure.

The concept of procedural legitimacy is concerning with the extent of legitimate practice and procedures embraced by organisations in that they are socially accepted regardless of their actual benefits (Suchman, 1995). From this perspective, the interview guide of this study has been facilitated by set of questions related to whether the studied firms adopt procedures and policies for different CSR & sustainability issues (e.g., questions 12, 17-19).

The concept of structural legitimacy (Suchman, 1995) is another theoretical framework considered in formulating questions. This type of legitimacy focuses on the intrinsic characteristics on which the functionality of the organisation is constantly based, such as the existence of a specific department related to health and safety (Suchman, 1995). The related question is number 34 and other questions involved in

CSR issues through different organisational functions such as questions 8-10, 14-16, 20, 26.

The notion of cognitive legitimacy (Suchman, 1995; Zucker, 1983) or gaining legitimacy passively (DiMaggio, 1988; DiMaggio & Powell, 1983; Oliver, 1991) have been theoretically considered in the interview guide through discussing the role of MNCs in CSR practice. The important issue here is the probable presence of taking-for-granted—rather than evidential—perception of stakeholders about the significance of MNCs in some CSR & sustainability issues. The related questions are 9 and 20.

The reliability of CSR disclosure about (e.g., question 36) and the extent of stakeholders' satisfaction with CSR practice and disclosure (e.g., questions 32 and 44) were considered from the notion of strategic legitimacy (Suchman, 1995). The aim of asking such questions is to identify the probable conflict between organisations (represented by managers), who prefer the flexibility of symbolic management, and stakeholders who seek real [and reliable] reactions from the organisation (Ashforth & Gibbs, 1990).

The significant role of *central* firms in the legitimacy crisis (Suchman, 1995) may make organisations adopt different legitimacy-seeking strategies through either coercive or mimetic isomorphism (Powell & DiMaggio, 1991) from the CSR perspective. These legitimacy-based responses have been considered in the interview guide. The interviewees were asked about whether the Libyan oil sector is institutionally structured with the central firm (NOC) and whether it has a focal role in the legitimation process from the CSR perspective. The related questions are 17, 20, 26, 27 and many other questions where this issue has been occasionally discussed.

The probable influence of institutional actors on companies' resources (Sonpar et al., 2010) from the CSR perspective is another consideration in the interview guide. The related questions are 15-17 and 47 as well as many open questions where this issue occasionally transpired through interviewees' answers.

The legitimation strategies suggested by Lindblom (1994), Suchman (1995) and Oliver (1991) against the public pressure, which are illustrated in Chapter 2, are considered in the interview guide through a set of questions 7, 14-17, 22, 23, 28.

As mentioned before, part of the questions is based on the relevant literature and research objectives. According to the main aim of this research study, the second pattern in the interview guide is the influence of management reconstruction (cf. D. Campbell, 2000; Deegan, 2002; Maria et al., 2010; Veríssimo & Lacerda, 2015) through different organisational functions (cf. Brett, 2008; Karam & Jamali, 2013). The related questions are primarily 14, 18-19 and 37, and many other questions where the discussion was raised to compare between pre- and post-revolution periods from this perspective.

Based on the fourth objective (b), which is related to the industrial obstacles of CSR practice, the third pattern is the probable presence of stakeholders' pressures (cf. Bolívar, 2009; Brown & Deegan, 1998; Deegan & Rankin, 1996; DiMaggio & Powell, 1983; Hamann, 2008; Sonpar et al., 2010; Villiers & Staden, 2006), due to the political change, after a long absence (Abouzkeh, 2013; Ahmad, 2011; Pratten & Mashat, 2009). The related questions are primarily 15-16, 31 and 48 in addition to other questions where the discussion was raised to identify the probable contrast between pre- and post-revolution periods from this perspective.

Based on the second research objective, the fourth pattern is identifying the inferred relationship between CSR practice, on the one hand and ownership structure and business networking on the other hand (cf. Al-drugi, 2013; J. T. Campbell et al., 2012; Husted et al., 2016; Lai et al., 2016; Reimann et al., 2015; Suttipun & Stanton, 2012). The related questions are primarily 20, 23, 29 and 46, as shown in Interviewing considers the managers' biographies that might prove their perceptions of the studied topic (Saunders et al., 2016). Unlike interviews, questionnaires consist of groups of questions that seem to be pre-structuring reality. This might lie on a degree of bias on the research horizons (Saunders et al., 2016). It would be one of the best ways to identify the influence of participants' turning-points through their practical lives on their experiences about the studied topic (Saunders et al., 2016). In terms of holistic data sourcing, interviews are mostly sufficient in obtaining in-depth (Driscoll et al., 2007) and comprehensive information about research phenomena.

In general, when determining the appropriate number of interviewees, the general idea is the attainment of 'data saturation' (Saunders et al., 2016, p. 235), when the additional information from the interviewed stakeholders does not yield insights.

According to Wells (2015), the preparation of the interview guide consists of a set of points and steps as follows:

- Determine the main areas that shall be discussed and related to the studied topic [and research questions].

- Prepare interview questions specifically in order to answer the research questions. The questions should be asked in clear language (without jargons) and not be oriented towards the desired answer.

- The personal details (e.g., age, position, qualification...etc.) help in coding interviews.

- The interviewer ought to be familiar with interviewees' own conversation which is mostly influenced by their working/living environment.

- A pilot interview may improve the outcome of interviews (Kvale & Brinkmann, 2015).

Furthermore, some aspects should be considered during the interview, such as the interviews should be recorded in order to transcribe them, the aim of the interview should be clearly introduced to the interviewees, ensuring that the interviewee is pleased with the discussed topic and the answers shall be preserved confidentially (Kvale & Brinkmann, 2015).

The types of interviews are unstructured and semi-structure interviews (Crouch & Housden, 2003; Saunders et al., 2009; Wells, 2015). The unstructured interview could be started with a single question followed by non-predetermined questions as an instant response (following-up) of the interviewees' discussion (Wells, 2015). A semi-structured interview is mostly based on predetermined (and in-depth) questions (Wells, 2015). The adopted interview guide is mostly the same during all interviews (Humphrey & Lee, 2004).

The interview guide should reflect the aim and research objectives (Barone et al., 2013; M. J. Jones & Solomon, 2010; Wiig & Kolstad, 2010) based on the relevant literature review (Grant, Iedema & Oswick, 2009). Many relevant research studies have been carefully considered as they are involved in the CSR area (Barone et al., 2013; Cinciulescu, 2014; Erneseh, Ako & Okonmah, 2010; Fernando, Lawrence, Kelly, and Arunachalam, 2013; Hawa, 2012; Rahman, Belal & Owen, 2007; Tuodolo, 2009).

Table *12*. This issue was also discussed occasionally in some other questions.

The fifth pattern is the quality of used media (websites) from the CSR perspective, such as questions 21 21, 24-26, 30, 35, 47, as shown in Interviewing considers the managers' biographies that might prove their perceptions of the studied topic (Saunders et al., 2016). Unlike interviews, questionnaires consist of groups of questions that seem to be pre-structuring reality. This might lie on a degree of bias on the research horizons (Saunders et al., 2016). It would be one of the best ways to identify the influence of participants' turning-points through their practical lives on their experiences about the studied topic (Saunders et al., 2016). In terms of holistic data sourcing, interviews are mostly sufficient in obtaining in-depth (Driscoll et al., 2007) and comprehensive information about research phenomena.

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Table *12*. Some other questions are based on the deductive findings obtained during interviewing, such as questions 24 and 25. The qualities concerned here are reliability (cf. Clément & Searcy, 2012; Dardor, 2009; Eghliaow, 2013; Lock & Seele, 2016; Patrick & Liong, 2012), the updateability of CSR disclosure (cf. Ahmed, 2013; Ashbaugh et al., 1999; Bolívar, 2009; Gandía, 2008; Nyahunzvi, 2013) and the centralisation (Abouzkeh, 2013; Costantini, 2016; D. Jamali & Sidani, 2012; The Economist Intelligence Unit, 2015) of online media in the oil sector based on empirical findings.

Many questions have been inserted within the aforementioned patterns for the validity of some deductive findings obtained in concurrence with the time of the interview, such as questions 22, 23, 28 and 29, as shown in Interviewing considers the managers' biographies that might prove their perceptions of the studied topic (Saunders et al., 2016). Unlike interviews, questionnaires consist of groups of questions that seem to be pre-structuring reality. This might lie on a degree of bias on the research horizons (Saunders et al., 2016). It would be one of the best ways to identify the influence of participants' turning-points through their practical lives on their experiences about the studied topic (Saunders et al., 2016). In terms of holistic data sourcing, interviews are

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- The personal details (e.g., age, position, qualification...etc.) help in coding interviews.
- The interviewer ought to be familiar with interviewees' own conversation which is mostly influenced by their working/living environment.
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Table *12* and Appendix 1.

The interview has been drafted into 5 different themes, as shown in **Error! Reference source not found.**, to meet the thesis objectives and obtain more inductive data about the studied phenomenon with special focus on two intertwined aspects as an impact of the Arab Spring: the political issue and management reconstruction. All 48 questions are introduced to help understand, retrospectively (cf. Flick, 2014), all types of CSR disclosure (and practices) in the Libyan context; with the exception of 7 questions, which are targeted to a specific type of CSR disclosure. Most of the 48 questions address object orientation and few of them address problem orientation (cf. Flick, 2014), such as questions 31 and 48.

In this thesis, most interviews have been conducted individually via Skype, and few of them via phone or email. In terms of the efficiency and accuracy of discussions, the apparent difference with face-to-face interviews could be the insufficient time allocated to (post- and pre-interview) discussions. All supportive materials, such as charts, diagrams and tables that are required to illustrate the deductive findings can be shown online on the interviewee's device by clicking on 'Call | Share screens' in the Skype menu. The other reason why long-distance communication was preferably chosen is also the difficulty of conducting the research study (Kribat et al., 2013) and the difficulties of travelling to Libya after the military conflicts of July 2014. Obviously, saving money and time is another benefit of online interviewing (Flick, 2009, p. 278).

The interviews have been recorded using a freely downloadable application compatible with Skype called 'Amolto Call Recorder for Skype'. On the day of each interview, the application has been configured to start recording once the dialling session commenced (before the interviewee answered the Skype call). This means that the pre-interview conversation has been recorded too. Prior to each interview, the interviewee has been informed that interview would be recorded, and the electronic

voice files would be permanently deleted upon completion of the thesis. Furthermore, the interviewees have been also informed about the number of questions and the estimated duration of the interview. The interviewer did not commence the interview without verbal acceptance from the interviewee regarding the aforementioned points.

6.7.2 Who are interviewees?

There are some tips in accessing field data (Humphrey & Lee, 2004, p. 195), such as summarising the research project in order to make the potential participants and individuals familiar with the research; the top-level management might manipulate the completion of tasks in the companies where the data is available. Additionally, they might interact negatively with the researcher; accordingly, this type of companies might refuse participation.

Humphrey and Lee (2004) stress on the idea that the pilot study can be broadly conducted with a high level of realisation by adopting a qualitative method fulfilling the research objectives and understanding the topic. The authors also concluded that the most difficult barrier in achieving the qualitative empirical study is the negativity of the participant organisations and interviewees, especially at the top-level management. For this problematic issue, they recommend that researchers be involved in the 'sustainable research project' by paying more attention to business press, in terms of publishing, rather than focusing on academic journals. This strategy helps in developing employment among participant business students interested in the alternatively aimed press.

The stakeholders involved in the interviews are people who are close to the concerned reality(s) of the investigated phenomenon. All interviewees are witnesses of the Arab Spring. To obtain details about the concerned reality in a comprehensive manner, the researcher considers interviewing people from different management levels; starting with board members or managers to employees at the lowest level in the chosen firms' hierarchies, as shown in Table 15. The firms who are a subject of the deductive part have been prioritised in the potential list of interviewees. The interviewees work in 15 different oil companies, 11 of them are included in the research sample in the deductive part.

These companies belong to (or affiliating with) National Oil Company (NOC) in Libya regardless of the percentage of ownership of the Libyan side which in some cases amounts to 100%[44]. As mentioned earlier, the potential population in this topic is related directly to the research context.

Additionally, the research population includes the board members in each company who are currently related directly to any of the above-mentioned sections. The heightening of the response rate can be reached by accessing a substantial part of research population in terms of importance and relevance (Humphrey & Lee, 2004).

Two different communication approaches have been used to contact potential interviewees. The researcher emailed[45] 19 different MNCs working in Libya from 11 different nationalities in August 2016. I received an automatic acknowledgement email from just 4 of them. Only one company suggested to visit their website, which I had already checked, to obtain the required information. None of them arranged either an interview or a meeting with the researcher (see Table 13).

Category	Sub-category	Number of potential interviewees	Number of Successful contacts	Response rate
Arrangement	Contacting companies (MNCs)	19	0	0%
	Direct contact with interviewees	31	23	74%

Table 13: the communication approaches have been used to contact interviewees.

All arranged interviews prior to the Ramadan month, 11 interviews, were postponed until the end of the month. It started from the 10th of June to the 10th of July 2016. During this month people work as productively as possible due to fasting. In other words, the researcher was fully aware that the possibility of conducting interviews during this month was low and any persistence might have impacted negatively on this issue.

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[44] http://en.noclibya.com.ly/index.php?option=com_content&task=view&id=316&Itemid=0, accessed on 04/03/2014.
[45] Copy of email in Appendix 2.

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A period of nearly 7 months was required time to conduct all interviews. In November 2016 the researcher realised that 8 of the potential interviewees did not qualify. There are two main reasons for this:

1- The unfamiliarity with the discussed topic could be the reason of the implied refusal to arrange an interview at any day and time via Skype or phone call. The researcher did not receive any clear signs or verbal/written excuses about the inability to arrange interviews from any of them. Simply, the very long delay (see Table 14) was an implied rejection.

2- Frequent postponing of some interviews due to the difficulty of establishing a clear internet connection; sometimes the internet connection was down in Libya. Perhaps, some of the interviewees believe that a face-to-face interview is considered a communication method (Flick, 2009), which the researcher should have approached instead.

Period (During 2016)	No. of new participants	Total in the list	Successful interviewee	Response rate	Avg. delayed response
April to June	18	18	7	39%	13 Days
July to September	12	23	12	52%	29 Days
1st of Oct to 6th of Nov	1	12	4	33%	133 Days
	31		**23**		**42 Days**

Table 14: Longitudinal details of interviewees' responses.

6.7.3 Interviewing participants

In every interview, the researcher introduced, in 2 minutes, the aims of the interview and the main themes were being discussed. Within this introductory overture, it is worth saying that the researcher politely advised each interviewee to 'focus' on the asked question to shorten the interview and consequently 'save' their time. They have been given a chance to introduce new issues (cf. Flick, 2009) underneath the main topic on which the asked question is based; this can be seen from the type of discussion in Appendix 3 that 'argumentative' conversations are a common type of discussion within interviews. This indicates notable overlapping in interviewees' ideas and views. In some cases, interviewees have been gently persuaded not to convert the interview to a 'rhetoric interview' (Flick, 2009) by being lecturers rather than topic-familiar discussers.

Category	Sub-category	Number of potential interviewees	Number of successful interviews	Response rate
Working in (Firm's activity)	Oil Companies	27	19	70%
	Audit bureau	4	4	100%
Working in (Oil Firm's Ownership)	Owner (NOC)	8	5	63%
	National	8	7	88%
	Joint Venture	8	7	88%
	MNCs	7	4	57%
Is a firm included in research sample?	Yes	24	19	79%
	No	7	4	57%
Work location	Abroad (MNCs)	5	4	80%
	Based in Libya	26	19	73%
Position	Board member	5	4	80%
	Consultant	6	5	83%
	Manager	3	3	100%
	Senior employee	11	7	64%
	Employee	6	4	67%
Qualification	MSc	12	10	83%
	BSc	19	13	68%
Major	HS&E	4	4	100%
	Accounting	13	10	77%
	Management	2	1	50%
	Finance	1	1	100%
	Computer science	3	2	67%
	Engineering	8	5	63%
Gender	Male	30	23	77%
	Female	1	0	0%
Communication tools	Skype	31	16	-
	Phone Call		6	-
	Emailed answers		1	-
Average Experience in Years	From 10 to 20	31	14	-
	From 21 to 30		5	-
	Above 30		4	-
	Total	**31**	**23**	**74%**

Table 15: The response rate of interviewees with regard to their individua/institutional details.

Three pilot interviews have been conducted in April 2016 to do any rearrangement/rephrasing on the questions if required (Kvale & Brinkmann, 2015; Wells, 2015). The three pilot interviews were conducted with PhD colleagues in the department where the researcher is studying. Additionally, PhD supervisor has been consulted about the final draft of the interview guide. The impact of these three interviews on the quality of the interview guide was as follows:

1- Improving the order of questions to start with general ones that are related to the entire oil sector and then turning to the questions about the interviewee's firm. That was not regarded in the first draft.

2- Adding some more introductory questions to strengthen the basis of the discussed theme. For example, 'the reason of launching bilingual website' should be asked prior to indulging into a group of questions that are concerned with the 'Factors concerned with the characteristic of the used medium'.

3- Cancelling some suggested questions that were not easy to be discussed by either non-specialists or non-frequent website visitors; e.g. discourse analysis questions, detecting the usage of Web CSR contents. Instead, the concerned questions were added uniquely to an interview that was conducted with the Information Technology (IT) manager who worked in the MNC Oil Company.

4- The researcher realised that the main interview guideline should be converted and developed into other 4 versions to meet the variety of the interviewees' interests. Hence, some questions have been added/rephrased.

The additional benefit of the pilot study is to decide which types of interview are the most appropriate, 'single' or 'focus group' interviews. A 'focus group' interview is useful when the way in which interviewees' opinions are produced is more important than identifying the opinions themselves, which is often quite difficult between groups (Flick, 2009). Single interviews, on the other hand, are useful in that they increase the independency of interviewees by—unlike focus groups—isolating them from the context (Flick, 2009).

Generally, the appropriate number of interviewees are between 15 (Thorns, 2013) and 25 (Guest, 2006). The researcher initially aimed to reach the maximum number of interviewees (25 or even more). Hence, an initial list of 18 potential interviewees has been carefully prepared to start interviewing participants in April 2016, as shown in Table 14. This list has been extended twice due to the poor response of potential interviewees. Despite the difficulties of contacting interviewees because of an instable internet connection and daily-life difficulties that prevented them from reserving an hour for interview, the researcher was unable to extend the timeline of conducting interviews at the expense of the rest of the elements of the research plan. The post-extended timeline of conducting interviews was seven months (averagely, an interview would last from 7 to 10 days).

However, single interviews has been crucially overweighed due to the significance of the political factor into the studied phenomenon. Due to its involvement within most questions, the 'focus group' interview might threaten interviewees' independency on which the accuracy of opinions and views is based. To minimise the limitation of single interviews as explained above, first the 23 interviewees have been divided into 4 different categories, each category with its own set of questions. Secondly, the number of questions has been increased, based on the evaluation of pilot interviews, to the number which mostly minimises interviewees' isolation by introducing the same subject from different perspectives and, also, maintains the interaction in the accepted level by avoiding very long interview times. On top of that, the economic and political instability in the country lies on the decision of excluding 'focus group' interviews, which are unlikely to be done online, due to arrangement difficulties. Online single interviewing is, apparently, the most appropriate way in the case of chaotic and unpredictable circumstances.

As mentioned earlier, the nature of the discussed topic is highly sensitive due to its relation to the collapse of the former regime in 2011 and the political revolution in the same year. The consequences of that event are affected by/on the political division during the post-revolution period, at least until 2016 when the interviews were conducted. Despite the efforts having been made by the reconstructed management to drag all oil companies away from the political polarisation (see Chapter 6), cautious responses and hesitation are expected from interviewees (as strangers) in respect of answering questions associated crucially with political aspects—especially in this country (Amnesty International, 2010; Oliveri, 2012). For example, the syntax of many questions is formulated to make a comparison between the pre- and post-revolution eras from different perspectives. Hence, along with a direct phone call to the companies where potential interviewees are working, the researcher contacted some of them through personal relations or friends. This might **axiologically** heighten interviewees' engagements and increase the reliability of their discussions (Saunders et al., 2016; Thorns, 2013). Friendship may also help the researcher introduce himself to the studied organisation (Humphrey & Lee, 2004), surveying the broad research population, who are friends of friends (Abdulhamid, 2011; 'Consent Form', 2015; Saunders et al., 2009), or conducting the pilot test questionnaire (Saunders et al., 2009).

Since 2011, the military conflict often took place between informal military groups in the Capital City (Hove, 2017; W. White, 2014). Since then, the country has been officially considered as a failed state (Mattes, 2016). Many countries considered the country as a high-risk destination, such as the UK[46] since 2014 and the USA[47] since 2018. This situation might be a serious boundary against the researcher (Research Ethics Committee Notes, 2012) to carry out fieldwork; especially during the military conflicts (summer of 2016) (United Nations, 2016) when 'conducting interviewing' was the first step to be executed according to the research timeline.

Moreover, personal connections and relations play a predominant role in the Libyan culture in many formal/informal issues (Hove, 2017; M. M. Saleh, 2001). Choosing, for example, a research sample of companies, from which the data (e.g., annual reports) is inquired, depends often on the relevance of the sampling process (Krippendorff, 2004). In other words, researchers select the most *relevant* firms that, somehow, agree to provide documents to the researcher (Al-drugi, 2013; Elmogla, 2009). Sometimes this could be the only way to contact the potential participants for interviewing (Abouzkeh, 2013; Arafa, 2012; Flick, 2009), otherwise the researcher could be persuaded to conduct a solo research approach, namely quantitative (for example, Elsayed, 2010). Accordingly, seeking data or selecting potential interviewees are not achieved to save time or to avoid facing contacting difficulties that could be solved.

This task could be even more challenging as it consists of online interviews (via Skype). Table 13 reveals that emailing the potential interviewees (working in MNCs) by the researcher, as stranger (Flick, 2009), led to failure in receiving a reply (cf. Arafa, 2012). Some of the contacted MNCs are based in the UK, which was the same correspondence address of the interviewer; this did not make any difference.

Perhaps conducting 23 interviews in 7 months reflects how this task was challenging and extremely difficult. The availability of the interviewer to be contacted through the Skype was 24/7. In other words, the potential interviewees were invited to

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[46] See the Foreign and Commonwealth Office (FCO) advice against all travel to Libya. Available online at https://www.gov.uk/foreign-travel-advice/libya, accessed on 24/03/2019.

[47] See Travel Advisory available online at https://travel.state.gov/content/travel/en/traveladvisories/traveladvisories/libya-travel-advisory.html, accessed on 24/03/2019.

complete the online interview at their convenience. However, two interviewees refused to do interview all at once. Instead, they were contacted twice (during a week) to complete the interview. Conducting 23 face-to-face interviews could have taken, in contrast, longer than 7 months according to the mentioned difficulties.

6.7.4 Preparing Interviews for analysis

All interviews were conducted in the Arabic language except an interview with a senior employee working in Shell Company. The researcher transcribed the 23 interviews to the English language to utilise the available known software applications that are involved in the discourse analysis. Depending on interview duration and the suitability of conversations, transcribing each interview took from 3 to 6 hours.

22 interviews, out of 23, were saved as an audio file format. Probable interviewee audio-impressiveness in conversation, such as over/under-discussing, irrelevance/appropriation, self-centralisation, informal language and so forth (de Jonge et al., 2015) was considered transcription. Parts of the interview that were over-discussed were summarised by omitting direct/indirect repetitions. Some interviewees preferred an extreme holistic picture mixed with self-centralised narration in most answers, which is greatly irrelevant in terms of answers and he is likely a 'Less Focused' participant (see Table 16). The researcher speaks the same dialect that all interviewees speak, namely the Libyan dialect; so informal speech was welcomed for interviewees who like to permanently/occasionally speak informally in the interview.

6.7.5 Interviewees' familiarity with the discussed topic

The impressionistic status of the researchers who are involved in content analysis (coding) transcripts may minimise the accuracy of conceptualisation (Carley, 1993); in particular, coding qualitative data extracted from open-questions interviews is extremely time consuming (Saunders et al., 2009). Interviewers' experience about the studied phenomenon is the main aim of conducting the interviews (Castleberry & Nolen, 2018). Obtaining a deeper understanding about the studied phenomenon may require an association between the coded contents and participants' personal details, which reflect his/her role in a part or throughout the entire studied phenomenon

(Castleberry & Nolen, 2018). For instance, either the long-experience or HS&E qualified participants are expected to provide more accurate, reliable and fruitful interviews more than others who are not. Furthermore, the actual familiarity with this topic might reveal some useful facts about Human Resources (HR) development, related to CSR perspective, achieved in the past in the Libyan oil sector.

The dependency on interviewees' answers would be determined due to either the interviewees' educational, professional and experiential details, in general, or by the extent of their involvement in the discussed topic. All of these factors would paradoxically influence interviewees' 'focus' (Rodriguez-Melo & Mansouri, 2011) and provide the researcher with the extent of how these answers are reliable (de Jonge et al., 2015).

For example, interviewee YS5 has participated in an in-depth discussion at a great level of concentration while he answered the question about his previous qualifications and training about the discussed issue:

> 'No, I don't have any previous idea about corporate Social
> Responsibility and sustainability.'

Another example about unexpected interview outcomes, in association with professional/educational attributes, is in the case of TA20 who is qualified in HS&E and with the poorest participation in the interview he answered the same question as follows:

> 'I do know about the corporate Social Responsibility because
> sustainability was a module in MSc.'

Accordingly, the introduced '**Focus rate'** is a quantified rate to assess individually interviewees' concentration and familiarity with the discussed topic in the interview. It can be footnoted quotations that are a part of the interviewees' answers. This might create an estimated scale about how any quotation is reliable from the interviewees' perspective apart from the significance of the discussed topic in this quotation. In fact, this does not mean that all 'Less Focused' interviewees' answers are not plausible or, consequently, not evidential qualitative data. This estimated focus rate

gives a general idea about interviewees' familiarity with the 66 questions (over 5 different groups) that they individually discussed.

The focus rate is a relative indicator based on firstly two different variables that have been measured in each interview: the interview duration in minutes and the total number of words in all interviewee' answers. Any probable private chat(s) between the interviewer and interviewees has been excluded when measuring interview duration. Answers that were neither concerned with the answered questions nor amended/improved other questions, which had been already answered are excluded too from being translated to the English language. Furthermore, some interviewees asked to repeat the question more than once (or their meaningless answer prompted us to do so). This prolongs the duration and, consequently, reduces the focus rate.

The second step is converting the numeric rates to percentages (0 to 1) regarding the highest 'focus rate' found between interviewees. Calculating the focus rates for all interviewees provides a range of concentration levels between 22 interviewees[48]. It starts from 8.4 words/minute ➔ 32%, which is the lowest rate, to 26.2 words/minute ➔ 100%, as presented in Appendix 4.

The final step is condensing the focus rates of all interviewees into 4 different categories, as shown in Table 16. As mentioned earlier, the categories shown in the table have been used underneath each quote (stated by specific interviewee whose certain focus category) as an average indicator to the extent of participant's focus or his familiarity with the whole interview (not that quote only).

Table 16: Interviewees 'focus rates' (Measuring their actual familiarity with the discussed subject).

Interviewee's Category	Range of rates	No. of Interviewees	Regarding their Experience		
			10-20	20-30	>30
Extremely unfocused	From 0% to 25%	0	-	-	-
Less focused	From 25% to 50%	12	8	2	2
Focused	From 50% to 75%	7	5	1	1
Extremely focused	From 75% to 100%	3	1	1	1
Total		**22**	**14**	**4**	**4**

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[48] The 23rd interviewee (AA4) preferred writing answers to phone/internet call; so he is not included in this rate. For nearly six months, he refused all audio alternatives have been discussed with him; such as sending me an audio file of his answers. This type of communication is closer to questionnaire rather than semi-structure interview (Flick, 2009).

The experience of interviewees (in years) cannot be attributed to the extents of their familiarity with the topic. Table 16 shows that the three sets of duration of experience fit into all level 'focus' categories. While one of the 'extremely focused' interviewees has a relatively short experience in his job, two long-experience interviewees are 'less focused'. This paradoxical distribution between topic familiarity and duration of experience highlights the significance of using this focus method.

Obviously, interviewees have not been informed (either before or after interviewing them) that their interviews shall be assessed from a topic-familiarity perspective. Nevertheless, answering fewer questions, which are likely to be unfamiliar to the interviewees, might make this method generate biased outputs. In other words, 'focused' or 'extremely focused' interviewees could be the participants who are being interviewed through a shorter conversational span. Consequently, they would be peaked as 'focused' at the expense of the total number of relevant words which the interviewing approach is crucially seeking. Appendix 4 shows that, on average, 85% of the asked questions were answered. According to the interviews, 7 interviewees have expressed clearly 15 times (questions) their unawareness (or inexperience) of some issues in the interview, as exhibited in he is not aware of.

Table 17. All other cases (of unanswered questions) are questions that were skipped by the interviewer whenever the interviewee either tended to discuss quite descriptively (without any perceptual approach) or express his disagreement to answer a specific category of questions. For instance, questions related to a specific type of companies (e.g. JVCs, NCs or NOC) he is not aware of.

Table 17: Some cases of non-answered questions within all interviews.

The issue interviewee does not know	Interviewee's details
Whether the governmental bodies in Libya effect on company's CSR practices and disclosure or not.	[Interviewee **AA2**, Employee, BSc in Accounting, Focused]
Why NCs are interested in community and environmental disclosure while JVCs are involved in employee disclosure. [According to the collected data]	Number of relevant words: **1262**
The number of visitors of specific web contents through website control panel.	[Interviewee **AT25**, Manager, MSc in Management, Less Focused] Number of relevant words: **1096**
The number of board members in the company.	[Interviewee **DA21**, Employee, BSc in Engineering, Focused]
Whether the Libyan conventions and traditions effect on [from quality perspective] CSR performance of the company or not.	Number of relevant words: **1005**

The issue interviewee does not know	Interviewee's details
The difference in CSR disclosure in English language websites between the Libyan-based board and abroad-based board MNCs.	
Why the updateability of CSR information in NCs is higher than JVCs?	
Why the location of disclosing CSR information increasingly far from the home page over the time?	
Whether the current laws and regulations undermine CSR practices and disclosure.	
Why NCs have disclosed greater than JVCs on both EVWs and AVWs.	
Which department most concerned with sustainability and CSR practices?	[Interviewee **FZ9**, Board member, BSc in Engineering, Extremely Focused] Number of relevant words: **1154**
Why the volume of CSR disclosure in 201-2013 (on AVWs) declined compared to 2010-2011?	[Interviewee SD30, Board member, BSc in Accounting, Focused] Number of relevant words: **1480**
Whether statistical and financial indicators in auditing CSR & sustainability issues are considered in Public Audit Bureau or not.	[Interviewee MH31, Manager, BSc in Accounting, Less Focused] Number of relevant words: **360**

The first finding is that the outcome of their interviews is more than 1000 relevant words per participant (the average is 750 words), as shown in Table 17. Secondly, the interviewees who refused orally to answer specific questions are not labelled as 'less focused' participants, as presented in Table 17. Finally, the regression analysis of the data presented in Appendix 4 shows that there is no relationship between the 'focus rates' and the extent (percentage) of answered questions out of the total number of questions.

Table 18: the probable influence of the number of unanswered questions on focus rate (dependent variable)

Independent variables (as shown in Error! Not a valid result for table.)	Coefficients	Standard Error	t Stat	P-value	Tolerance (VIF)[49]
% of answered question	-0.1070	0.072	-1.476	0.156	0.991 (1.009)
Number of words	0.0005***	0.000	14.646	0.000	0.270 (3.710)
Interviews Duration	-0.0068***	0.000	-11.387	0.000	0.524 (1.909)
Intercept	0.5695***	0.076	7.491	0.000	
Adjusted R Square	0.9119				
Significance F (<F$_{Crit.}$)	0.0000				

[49] The rate of non-problematic multicollinearity is: Tolerance > 0.1; VIF < 10.

Independent variables (as shown in Error! Not a valid result for table.)	Coefficients	Standard Error	t Stat	P-value	Tolerance (VIF)[49]
F Critical	73.4576				
Number of interviewees	22				

* P-value (two-tails) <= 0.05; ** P-value <= 0.01; *** P-value <= 0.001

6.7.6 Reflexivity, Reliability, Validity of Qualitative Research

Research governance is 'a process for ensuring the quality of research, and for protecting the rights, dignity, safety, [ethics] and wellbeing of those involved. This might include service users, families, professionals and researchers' (Easton C. & Lamont E., 2013). Some aspects of research governance (including related ethics) have been already presented in other sections. This section focuses on the reflexivity, reliability and validity of the qualitative research.

6.7.6.1 Reflexivity

Reflexivity may influence qualitative research due to the fact that researcher participation is an integral part of the research process such as in interviewing people; consequently, the interviewee may (or may not) give what the interviewer wants to hear (Flick, 2009; Saunders et al., 2009; Wells, 2015).

On the course of reflexivity, interviewees have been informed many times (before and within the interview) that they do not need to answer all questions; especially, those less focused. This lifts any pressure on the interviewee to answer any question he does not know, or he is not involved in. Appendix 4 shows that interviewees have answered (averagely) 85% of the asked questions.

6.7.6.2 Reliability

Krippendorff (2004, pp. 211–212) defines the reliability of content analysis (in both qualitative and quantitative research) as 'a research procedure is reliable when it responds to the same phenomena in the same way regardless of the circumstances of its implementation'. From a different perspective, Krippendorff also defines the reliability as 'the degree to which the members of a designated community agree on the readings, interpretations, responses to, or uses of given texts or data'. Krippendorff (2004) furthermore states that the increase in reliability heightens the chance of validity, but it does not guarantee it. This means that, for example, using computer applications in inappropriate ways does not improve the validity of research, but it is still a useful instrument to increase the reliability (Krippendorff, 2004).

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On the course of reliability, the researcher has adopted a set of procedures with the aim to increase the reliability of the qualitative data. Firstly, three pilot interviews were conducted with PhD colleagues in the department in which the researcher is studying.

Secondly, the qualitative data was classified based on the extent of interviewees' familiarity with the minutes of the interview, as illustrated in section *6.7.5 Interviewees' familiarity with the discussed topic*. As mentioned before, the objective results of this method help, along with coding data, to reduce the influence of the impressionistic status of researchers (Carley, 1993) and to identify the extent to which the interviewees are focused (cf. Rodriguez-Melo & Mansouri, 2011) and provide reliable data (de Jonge et al., 2015).

Finally, a sematic analysis of qualitative data was utilised, which shall be presented later, in order to determine with a great level of objectivity the general impressionistic status of the participants during the interviews (de Jonge et al., 2015), in order to capture the quality of data (interviews) from different behavioural characteristics, which are quite overlooked and isolated from the perceptions per se (de Jonge et al., 2015). Furthermore, the sematic analysis helps, along with coding data, to determine (not in the frequency-based method) the *significance* and the *influence* of the main *references* raised in the interview by the interviewees themselves.

6.7.6.3 Validity

Reference may be made to external and internal reliability and validity of qualitative data (E. Bell, Bryman, Bryman, & Harley, 2018; Brannen, 2005; Saunders et al., 2009; M. D. White & Marsh, 2006; Yin, 1994). Internal validity is concerned with verifying the cause-effect relationship—between the factors presented in the research questions—and represent the way in which the results reflect the collected data (M. D. White & Marsh, 2006) but only in the case of explanatory research (Humphrey & Lee, 2004). Internal validity has been boosted in this study by triangulating the findings in the qualitative and quantitative approaches.

External validity refers to the extent to which the research findings can be generalised beyond the immediate research sample (M. D. White & Marsh, 2006). Increasing the external reliability and validity of the data/perceptions obtained inductively requires interviewing people from different industries, rather than the oil

sector. Additionally, people who work in MNCs, which do have a business in Libya, are included in the interviewees' list. In a technical sense, some parts of the deductive approach are considered, such as questions about discourse analysis findings and detecting the usage of web CSR contents; hence, the IT specialist was interviewed in an 'expert interview' (Flick, 2009). In fact, all interviewee groups mentioned work in the oil sector. In order to acquire 'out of the box' perceptions, people from Audit Bureau as shareholder representatives have also been interviewed, as illustrated in Table 15. Each group of interviewees had access to a pre-prepared different version of the interview. All four interview versions ultimately converge with the thesis objectives.

In order to strengthen thesis triangulation, on which the external validity of this study is based, eight questions in the interview are linked directly to deductive findings. Most of these questions are related to identifying the current/previous state of CSR disclosure in terms of firms' awareness or understanding of the institutional structure of CSR disclosure in the oil industry, such as centralisation, foreign-local partnerships coordination, changes in CSR disclosure visions and the associativity of CSR disclosure with government effectiveness. Moreover, the discussions have been supported with summarised data, indicators or charts specifically about the interviewee's firm, in addition to sectoral ones, to increase the reliability of the feedback provided.

Additional considerations have been adopted in the thesis in order to increase the external validity of the results such as interview a large number of subjects (23 interviewees) and increase the generalizability of the findings. Furthermore, interviewing both currently employed and dismissed board members makes it possible to avoid biased answers; in particular, the mutual comparison between pre- *and* post-revolution forms of management was widely discussed in the interview questions of this research study.

As mentioned before, most interviews were conducted in the Arabic language. These were transcribed in the English language after excluding the irrelevant/replicated discussion. The longest interview has been selected to validate the reliability of the English-language transcription (cf. Kvale & Brinkmann, 2015). This interview, specifically, was transcribed in Arabic in order to consult an independent transcriber to ensure the reliability of transcribing all interviews. The second independent party was

an English-speaking interviewee, who was interviewed in the Arabic language. No significant diversion was found in the delivered transcripts written in English.

Coding the interview transcripts, shall be presented later, as it should be validated by an agreement that allows coding the same qualitative data by independent inter-rater or inter-coders (Krippendorff, 2004; Morse, 1997; Saldaña, 2014). The inter-coding of qualitative data does not seek 'objectivity'; it is a process of interpretive convergence between two or more different perceptions about the collected data to maximise the reliability of the potential findings (Saldaña, 2014).

In this thesis, coding interviews has been validated by my supervisor (Professor Jill Atkins) as an independent inter-rater (cf. Ishwerf, 2012). The reason why she has been preferred in this thesis is that she is a well-known author in qualitative research studies; especially those based on interviewing people (J. F. Atkins, Solomon, Norton, & Joseph, 2015; J. Atkins & Maroun, 2015; Barone et al., 2013; Edgley, Jones, & Atkins, 2015; M. J. Jones & Solomon, 2010; Maroun & Atkins, 2014b, 2014a; Rhianon Edgley, Jones, & Solomon, 2010; Jill F. Solomon, Solomon, Joseph, & Norton, 2013; Jill Frances Solomon & Edgley, 2005; Jill Frances Solomon & Solomon, 2006; Jill Frances Solomon, Solomon, Norton, & Joseph, 2011; Tylecote, Ramirez, Solomon, & Solomon, 2004). She provides many notes about coding structure, which have been used in the thesis to conceptualise interviews for the purpose for which they have been conducted. This contribution maximises the reliability of coding interviews in the thesis.

6.7.7 Coding qualitative data

Coding groups are classifications of the collected data or it substitutes the original 'contiguity' for 'similarity' in data sorting (Flick, 2014). Grounded theory has introduced different types of coding based on different perspectives of conceptualisations (Charmaz, 2001). The thematic coding of qualitative data could be a way of establishing associations between concepts, events, perceptions etc. (Flick, 2014), but it is ideally not everything in analysing data according to the qualitative method (Coffey & Atkinson, 1996).While the term 'theme' thus refers to a kind of coding category, it is often one with a broader or more abstract scope than those involved in the initial coding of data. For example, a theme often has an internal connected structure: a relationship between two concepts or actions, a proposition or

belief, a narrative or argument, or other more complex sets of relations of which, for example, the transcriptions of interviews are usually part; these analytical approaches can be achieved using many semantic analysis software applications (Brugidou & Queau, 2010; Dam & Kaufviann, 2008).

The approach of qualitative data is distinct from quantitative data, in general, in that coding them qualitatively provides multidimensional meaning, which makes emerging different insights easier compared to quantitative data (Driscoll et al., 2007). This approach is technically based on labelling the important quotes from different interviewees in a way to be referred more than once. In this thesis, a new auto-numbered label has been created, called 'Quotation' using 'Insert Caption' in Microsoft Word. More than 100 important (and multi-referable) quotes of different interviewees have been labelled. Therefore, this cross-reference technique provides vertical connections between themes and sub-themes that can be used to strengthen the interpretations of the potential findings. For instance, while the 'political instability' issue has not been literally mentioned in a specific question, this issue has been coded as one of the 'obstacles of CSR issues'. The significance of this sub-theme is based on the inter-connections of many other themes (and sub-themes) where 'political instability' has been widely raised by the interviewees.

The thematic analysis shall be applied in the content analysis of qualitative data (interviews) (Castleberry & Nolen, 2018; Saunders et al., 2016). It starts with becoming familiarised with the data (Saunders et al., 2016), transcribing data, disassembling data by creating understandable and useful themes, reassembling data by creating conceptual clusters based on the themes, interpreting, and concluding (Castleberry & Nolen, 2018). Hsieh and Shannon (2005) state that coding qualitative data can be classified into three main types: conventional, directed and summative content analyses. The conventional content analysis makes it possible to gain data directly from the interviewees without predetermined categories or theoretical views. A directed content analysis is more structured with either the theoretical framework or previous studies related to the topic (Hsieh & Shannon, 2005). The summative content analysis helps to understand the transcripts of the interviews by counting the *incidence* of using specific words related the studied phenomenon (Hsieh & Shannon, 2005). This thesis embraces an advanced—and more reliable (Krippendorff, 2004)—release of summative content

analysis, which is based on the semantic analysis instead of the frequency-based analysis (Castleberry & Nolen, 2018).

In this thesis, the researcher has, first, read the transcripts of the interviews. Then, the important information was highlighted based on its relevance to the predetermined themes presented in **Error! Reference source not found.**. The researcher has used the semantic analysis technique, as shall be illustrated later, to strengthen coding transcripts. After that, all coded contents, underneath each theme, have been examined to see whether introducing sub- themes might add meaningful qualitative categories (cf. Hsieh & Shannon, 2005).

6.8 Semantic analysis

Discourse analysis is increasingly adopted methodology introducing the statistical approach within scientific disciplines which are epistemologically subjective (Carley, 1990; Lupton, 1992). Semantic is known, also, by linguistic content analysis (Carley, 1990). This type of content analysis is based on converting the sentence or group of sentence (clause) to quantitative units of analysis (Carley, 1990) helping in coding the oratorical data. According to semantic analysis, the rhetorical classification of introduced 'relations' based on general connections between text propositions regardless of either grammatical or lexical structure (Mann & Thompson, 1987).

Seeking for quantitative textual analysis might be biased by a subjective categorisation; especially in textual contents of interviews where the narrative might be 'individualised' by interviewee him/her self through specific social issues (Brugidou & Queau, 2010).

Extracting meaningful information from text by grouping words in *lexical relations* without using any linguistic guidance is less ambiguous than depending on single words and more accurate in building useful indices terms (Barnbrook, Danielsson, & Mahlberg, 2004). Mann & Thompson (1987) introduce 23 different functional relations in natural text.

Using the lexicometric approach[50] would not distinct between, for example, plurals and singular, past and present, actor and goal (Sharififar & Rahimi, 2015); the

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[50] Lexicometry is the measurement of the frequency with which words occur in text ("Art in Review," 2009)

morphosyntactic characteristics are crucial for improving the linguistic statistics in textual analysis (Brugidou & Queau, 2010). Moreover, measuring repetition of 'multiword' forms is efficient to obtain a valuable perception about text coherence, narratability (Barnbrook et al., 2004; Brugidou & Queau, 2010) and finally grading the quality of the text (Barnbrook et al., 2004).

6.8.1 Determining the conversational qualities of the interviews

It is suggested that 'objectivity' of the ethical connections between firms and society, stakeholders, have to be strengthened to build up sustainable CSR strategies (Lozano, 2001) . The organisational CSR disclosure has been presumably generated by the cohesive value-based relationships toward stakeholders (Brenkert, 2004) via different medium that can be accessed by stakeholders (Dellaportas, 2005; Gray et al., 2014) due to fulfilling an enhancement in social reputational (Abeysekera, 2013) based on sincerity and reliability of the organisation (Patrick & Liong, 2012). It is stated that analysing the stakeholders' awareness qualitatively about disclosed CSR information is sensitive to the linguistic aspects as it is based on their personal standpoints (Costa & Menichini, 2013). In fact, discourse analysis has not been used properly in qualitative research studies yet (Tregidga et al., 2007).

Many linguistic characteristics can be measured by adopting different discourse (or semantic) analysis approaches. One of the objectivity signs in the disclosed CSR information is the linguistic structure in the textual data; the extent of using the 'objective' *adjectives* in the text such as *annual, voluntary, political* and *economic.* 'Time and place connectors and modalities' help in locating the action; 'intensity and negation modalities' exaggerate the discussion; 'cause and condition connectors' make a series of reasoning; 'addition connectors' count realities or characteristics; 'opposition connectors' argue to show conflicting points of views (Semantic Knowledge, n.d.).

Combining 'intensity' and 'negation' modalities might magnify, to some degree, the discourse and strengthens the discussion to be recognised, regardless of the judgment of the orientation whether it's constructive or not (Fontan & Saint-dizier, 2008). "Fully", "most", "at all", "all" and "also" are examples of 'intensity' adverbs and prepositions while "not", "no longer" and "not only" are instances of 'negation' modalities that might be found in the textual contents.

Another linguistic pattern is concerned with the subjectivity/objectivity of characterising the existences or objectives through (or not) declaring speakers' point of view. in other words, the orientation of 'evaluative judgment' that is contrasted by using adjectives is sufficient base of detecting the subjectivity within the text (J.M. Wiebe, 2000). Janyce M Wiebe, (1990) states that subjective sentences mostly do not introduce new point of view while narrating the current one.

In contrast, they linguistically name other details under their organisational vision but away from self-judgment (see examples next page). J.M. Wiebe, (2000) demonstrates many examples of subjectivity, which depend on subjective adjectives. Table 19 shows examples of different type of adjectives.

'Objective' adjectives	*'Subjective'* adjective (synonym)
Economic	Profitable, feasible
Political	Radical, liberal
Voluntary	Philanthropic
Social	Communicative

Table 19: Sample of adjectives' synonyms (objectivity vs. subjectivity)

Thematic roles and argument structure of the text, or speech, can be detected by identifying the type of verbs; factive and stative verbs (Gennari & Poeppel, 2003); they name forms of verbs, rather than reflexive verbs (Aoualdomar, 2005), and 'eventive' verbs (Gennari & Poeppel, 2003). Stative verbs, in particular, are being used due to strengthening the narration and the conceptuality of disclosed 'events'; particularly, if the text has variety of linked or 'overlapped' events (Michaelis, 2011)[51].

Verb form	Examples	Concept
Eventive, or factive, verbs	*to* expect, prevent, aim, work.	Actions and progression
Stative verbs	*to* require, become, lay, be.	Supporting the narration
Declarative, or reflexive, verbs	*to* provide, encourage, ensure.	Emotions

Table 20: Instances of different forms of verbs used in HS&E disclosure in 2008-2009.

In addition to data coding, this section aims for utilising sematic analysis is to determine, in great level of objectivity, the general impressionistic status of participants during interviews (de Jonge et al., 2015) in order to capture the quality of data (interviews) from different behavioural characteristics which are quite overlooked. Due to the fact that these interaction-based characteristics are isolated from the perceptions

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[51] These clarifications were used as the definition of 'constructiveness'.

per se (de Jonge et al., 2015), the quality of the contents can be evaluated by determining the unique interaction-based characteristics such as; highly confident, poor constructive, highly subjective interviewees as shown in Appendix 3. This approach can be applied in parallel to the conceptual inter-consistency between participants' perceptions during interpretation stage (Hsieh & Shannon, 2005).

The **style of discussion** shown in Appendix 3 is, according to help guide of TROPES software, the probable detected styles of text from two different perspective are as follows:

A- The type of discussion

Argumentative:

The interviewee argues, explains and analyses to convince the interviewer. For example: "*…..The individual awareness is notable in oil companies <u>not only</u> in post-revolutionary period <u>but also</u> pre-revolutionary period.*" [Interviewee YS5]

Enunciative:

Establishing a mutual relation of influence; make his/her view known. For example: "*…... In fact, the political instability <u>is more important than</u> launching or implementing the English website to encourage MNCs resuming their work in Libya…*" [Interviewee I28]

Descriptive:

Interviewee describes, identifies or classifies something. For example: "*Chairman has been dismissed immediately while other two national members had occupied their positions until 2013.*" [Interviewee YS5]

B- The extent of using protagonist expressions

In the real:

Interviewee uses verbs conveying the idea of being and having. For example: "*In general new board of managers <u>has</u> plaid a main role in <u>improving</u> the CSR disclosure.*" [Interviewee AA2].

Involving the narrator:

The used verbs help to make a statement about a given state or an action; most likely in protagonist narration (Nkamanyang, 2008). For example: "*……<u>I think</u> it is*

unreasonable. I think we have all seen the collapse of oil production in Libya due to shutdown of most oil operational locations by…." [Interviewee AB17].

According to the linguistic qualities of interviews shown in Appendix 3, statistically, there is a significant [52] correlation between two conversational characteristics, 'involving the narrator' and 'Less Focused'. 'Less Focused' interviewees are also significantly[53] having 'Enunciative' conversations.

All dialogical qualities in Appendix 3, with exception of 'Focus' rate, are adapted from Appendix 5 to Appendix 7. The metrics mentioned in the header next to each indicator's title have been averaged, such as 'constructiveness and dramatization', or subtracted from each other, such as 'confidence'. 'Neutral' figures are those neither low nor high outliers[54]. The results are classified by different interviewees' categories[55] according to their details or the company they work in Appendix 3 shows also the quality of interviewees' discussions from different perspectives. Generally, consultants[56] working in different oil companies (one of them works in NOC and two in JVCs) and auditors from Public Audit Bureau (PAB) are peculiar categories. Consultants are in situation of "on the outside, looking in". Unlike pre-revolutionary era, they have no executive duties at the top-level management in the time being. Accordingly, they have discussed the questions in professional way and deep argumentative conversation with greatest extent of telling subjectively 'bad news' bout Libyan oil sector. The sudden absence of their authorities and the unknown future of oil sector, as they claim, prevented one of them from even suggesting any road plan to improve CSR context in oil sector:

> *"Because of hazy scene and current immature stakeholders'*
> *behaviors, it is difficult to submit a proposal only after the state*
> *government and find out this body."*

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[52] Dummy variables regression analysis; Coefficient = 0.333; t Stat = 2.56; P-value = 0.018.

[53] Dummy variables regression analysis; Coefficient = 0.71; t Stat = 3.76; P-value = 0.001.

[54] Low outliers are less than (Average of rates − Standard deviation of the same rates); while high outliers are more than (Average of rates + Standard deviation of the same rates). IF statement, Standard Deviation (STDEV) and Average functions in Ms Excel 2010 have been used to obtain these Likert-type results based on statistics from Appendix 5 to Appendix 7.

[55] TROPES software analyses the text in segments by creating 'borders'. For example, five borders have been created for five academic fields in which 24 interviewees are uniquely involved.

[56] The two consultants that researcher interviewed are dismissed in 2011. One of them was board member and the other was manager.

[Interviewee AA4, Consultant, MSc in Accounting].

Interviewed people from PAB, as shareholders' external reps, have been asked unique questions with political patterns within CSR perspectives as presented in Appendix 1. The dramatized and self-centred discussion (see Appendix 3) make them speak in a way of self-defence against, for example, the lack of PAB's involvement in CSR auditing. The first quote is an example of dramatized speech and the second is self-defending. Both for the same interview [manager, BSc in Accounting, Less Focused]:

> *"We do not recognize, in auditing, whether funding the CSR*
> *& sustainability projects based on political pattern or not. The*
> *most important issues are terms of payment that have to be met*
> *in any relevant payment regardless of the involvement of*
> *political aspect."*
> **[Interviewee MH31, Manager, BSc in Accounting, Less Focused]**

> *"CSR & Sustainability reports have never been a part of our*
> *recommendations in any final/initial audit reports. This is*
> *because the lack of qualified people in Audit bureau......"*
> **[Interviewee MH31, Manager, BSc in Accounting, Less Focused]**
> **Quotation 1**

Four interviews have been conducted with senior employees and managers working in two different MNCs which have investments in Libyan oil sector. Their conversations were rich of 'bad news' about oil sector followed by 'advises' and suggestions. Discussing CSR issues of oil sector from institutional position based in different business environment and political sphere could be the reason of the peculiar linguistic indicators of interviews with MNCs' people. The first quote is an example of *low confidence* and declaring *critical news* about the pressure, from some *other* MNCs, might have drove the political decision of their governments about Libyan revolution in 2011. The second quote shows *bad news* about the *reality* of how MNCs are looking at the context with *poor constructiveness* because of the increase in expressions of doubtfulness. However, these two quotes are *not* exampling of *shallow* conversations due to the frequent use of conjunctives (and, furthermore).

> *"I think oil and gas sector was not the sole motivation for western countries to recognise NTC in 2011 as a sole representative of Libyans but further issues might influence the political decision. Furthermore, ownership structure of these companies is important in this point. For example, Eni Company is a state company in Italy. About 50% of equity in Total Company is state ownership. Such companies might develop the political decision effectively more than private companies."*

[Interviewee TB14, Senior Employee, BSc in Accounting, Focused]

> *"Generally, despite the ethical and contractual obligations to develop the local human resources and community, most MNCs prioritise business benefits ahead of other local affairs. It is worth saying that there are deals between NOC and MNCs about local development and sustainability."*

[Interviewee SE33, Manager, BSc in Computer Science, Focused]

6.8.2 Analysing the linguistic relations of interviews

As mentioned before, sematic or linguistic analysis is a type of content analysis (Carley, 1990). It supports thematic analysis in this thesis by utilising cutting-edge automated application (Castleberry & Nolen, 2018) such as TROPES. TROPES is recently becoming the recommended semantic analysis software due to the innovative features (Putten & Nolen, 2010) can be used for semantic analysis of textual data in many research areas (Jamoulle et al., 2017; Poussin, Benes, & Levy, 2002) and particularly business area (Grivel et al., 2011; Pilkington & Sinapi, 2014; Zolotarev, Charnine, Matskevich, & Kuznetsov, 2015) but CSR area is not yet.

According to the structure of results analysis in TROPES software[57], linguistic relations are detected among words; it is based on the frequent observed connections between words with the same proposition. The frequency of occurrences of a connection between two words is presented next to each 'relation'. It indicates, either directly or indirectly, to the significance of the concept (or idea, view … etc.) which is

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[57] All illustrated and explained features of TROPES are quoted from the context of Help Guide, which is installed with software.

emphasised by interviewee during discussion. These 'relations' can be used as a qualitative coding; in a quantified formats as Cauzo Bottala & Revilla Camacho, (2012) state. TROPES detected 913 different relations (codes) within more than 21,000 words in 24 interviews. The most significant relation is [CSR ➔ Practice] with 69 observed uses in all interviews. Most relations are not significant due to low frequency of uses, less than 8 occurrences. 73 relations (codes), of 913, provide a holistic picture of concepts and views were vitally presented and discussed in the interviews. In fact, theme 6 'probable obstacles of CSR disclosure' and Code5 'Factors concerned with the used media (websites)' are relatively not deeply discussed by interviewees. Accordingly, additional relations (sub-codes) have been added to these two codes; they are low frequently occurred in transcriptions of interviews, less than 8 occurrences.

Using TROPES the hierarchy of 'Scenario Tool' should developed by the user to heighten the accuracy of qualitative analysis. 'Scenario Tool' has been (by default) introduced in TROPES to semantically detect 'class of words' that are related to each other. For instance, TROPES put words son, sister, father … etc. under 'family' item in 'Scenario Tool'; so, seeking for this 'family' gives powerful tool in this software to obtain comprehensive understating of the analysed text.

TROPES also divided *equally* the text file[58] into 24 'Episodes' based on the start and termination of complete large block of discussion[59], which is mostly an interview in this case as shown in Figure 14. In fact, short interviews have been combined with the next interview in an episode; there are 4 episodes of 2 interviewees. A zero-episode has been occupied by an interviewee next to them on the left. These five zero-episodes are the second episode for the longest five interviews. It is worth noting that this figure will be used as interviewees distribution scale and pasted at the bottom of any episode-based chart.

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[58] The textual contents of the answers of 23 interviews have been saved, in order, as Rich Text Format (RTF) which is compatible with TROPES software.

[59] In fact, the same file can be divided *equally* in either shorter or longer textual clusters by using 'histogram bar' on the right-hand side in TROPES interface. In this case, the *closest* number of divisions to the number of interviews is chosen, namely 24 episodes.
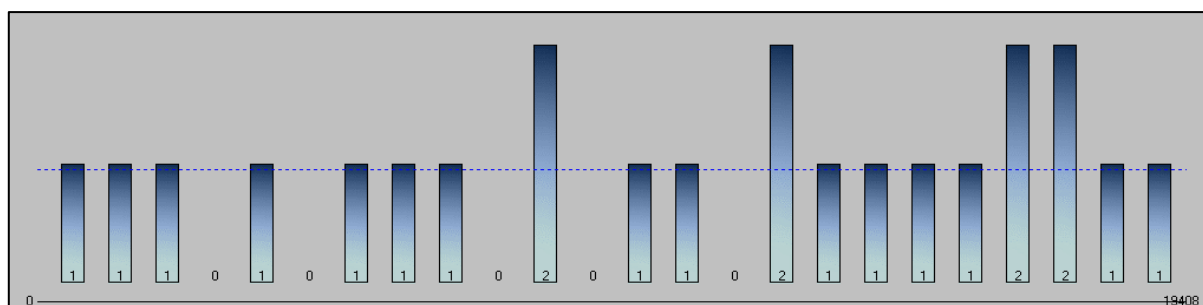
Figure 14: The histogram-based of reference distribution in all (some) interviews (generated by TROPES)

Benefits of using linguistic relations to support the qualitative analysis of textual data (e.g. interviews, report) can be summarised in three points (at least as introduced by TROPES). First, saving time in tracing the sought point which is discussed in different questions and different interviewees' groups; this is common in semi-structured interviews. Secondly, viewing relations with their subjects (actant) and objects (acted) provide deep access to the heart of concepts and notions which are presented by interviewees. The final advantage is minimising a bias of subjectivity in discourse analysis due to automatic identification of rhetorical relations in all interviews.

In contrary, linguistic relations feature has some cons. First, using TROPES the hierarchy of 'Scenario Tool' should developed by the user to heighten the accuracy of qualitative analysis. 'Scenario Tool' has been (by default) introduced in TROPES to detect 'class of words' that are used in general English language. Consequently, this might minimise the accuracy of text analysis if the text written for scientific purposes. To tackle this might need professional users. Secondly, the developers of TROPES reveal that the accuracy of TROPES could be affected when the size of the analysed text in greater than 100,000 words.

Figure 15: The location of 'CSR' reference on the discursive significance map (Generated by TROPES)
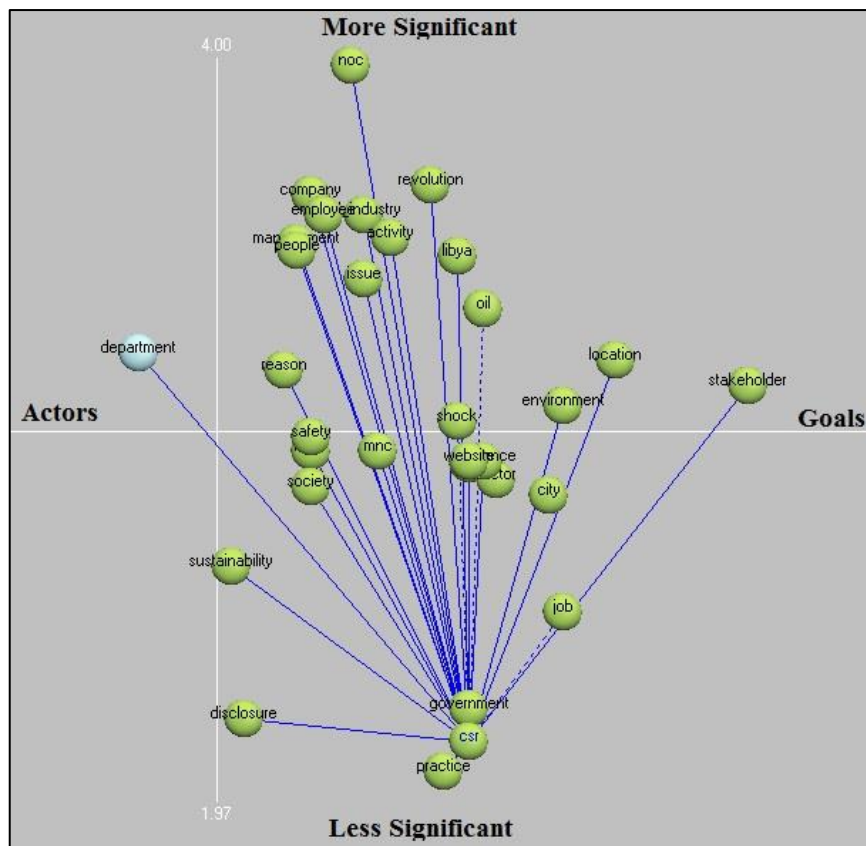
Using 'Graph: Actors' report in TROPES to determine whether the studied (selected) reference is highly significant (on top) or less significant (on bottom) within the analysed text. Figure 15 shows, for example, that National Oil Corporation 'NOC' is significant (4 out of 4 points) and closer to the 'actor' side (at the left) than 'CSR' within the 23 interviews have been conducted in this thesis. Interviewees have revealed the crucial role of NOC in CSR & sustainability issues in Libyan oil sector. However, interviewees have used 'CSR' reference much more frequently than 'NOC'. The significance rate of 'sustainability' is at 2.5 points out 4. The significance rates are not numerically provided by TROPES. The vertical scale located at the right side of TROPES interface can be used, in eyeballing way, to determine the rate between 1.97 and 4 points as presented in Figure 15.

The same report clarifies lexically, furthermore, whether this reference is occurred within the text as a goal 'Acted' (on right) or as an actor 'acted' (on left) as shown in Figure 15. TROPES provides statistics about the extent of using specific reference as actor/goal. For example, 60% of incidence of 'NOC' has been used as a gaol, while 40% as an actor. 50% of 'Sustainability' occurrences in the interviews are being linguistically used as a goal.

In fact, all the references have been classified by TROPES, based of transcripts, are more than 400. Only part of them have been displayed. In this case, the graph is going to be wider than Figure 15. The required number of displayed references in this graph, and others, are adjustable. Accordingly, the most significant and relevant refences only have been displayed in the figures. They are less than 50 references.

The locations of all references—they are hyperlinked—on the graph is not based on their frequencies only. It depends of their locations in relative to the verbs in different sentences (Mann & Thompson, 1987; Semantic Knowledge, n.d.). TROPES software presents over-brief [60] approach of producing the 'discursive significance maps'[61] that shall be used in Chapter Eight.

In order to understand why a reference 'NOC' of 94 occurrences are quite more significant than a reference 'CSR' of 194 observations within 23 interviews, the distance between verbs in each span of text and the concerned references has to be determined (Biber, Conrad, & Reppen, 1998) regardless of whether references are actors (actant) or goals (acted).

Table 21 shows results of an experiment on incoherent textual cluster of 170 words which is carefully selected from 6 different interviews. The number of occurrences of the two studied references (CSR and NOC) is the same, 9 times. The reason from conducting this experiment is to justify the analytical method of generating quantitatively the discourse quality of references' significance.

CSR	NOC	Analysed text
←3	1→	Coordination in CSR and sustainability practices **is** between NOC and foreign
←3	←0	Company. Sustainability and CSR issues in NOC **can be** graded in Moderate
-	-	level. This **is** partially incorrect because there **is** sundry budget in most oil
3→	-	companies that **can be** freely used in CSR activities and there **is** no need to
-	8→	confirm payments from the owner NOC. Generally, it **depends** on the issue of
6→		sustainability or CSR practices and anyway everything **has to be done** with full
4→	4+0→	coordination with NOC. I **can put** NOC in the gradable CSR scale in

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[60] ACETIC and CYBERLEX Companies, who are the founder of Semantic-Knowledge, have not introduced detailed (step-by-step) examples about the method they use to generate such indicators (see https://www.semantic-knowledge.com/doc/V70/text-analysis/semantic-graphs-1.htm). Instead, they have briefly (and descriptively) mentioned that: "*The frequency of relations and the number of different relations are indicators of the centre of interest* [Significance] *of the text analysed.*"

[61] In TROPES they are 'Graph of the actors'.

CSR	NOC	Analysed text
-	←0	excellent level. The good point **is** that NOC **agreed** about conducting the activities of sustainability and CSR by foreign partnership itself. Coordination in CSR and sustainability practices **is** between NOC and foreign Company. Sustainability and CSR issues in NOC **can be** graded in Moderate level. This is partially incorrect because there **is** sundry budget in most of oil companies that **can be** freely used in CSR activities and there **is** no need to confirm payments from the owner NOC.
5→	-	
←3	1→	
←3	←0	
-	-	
3→	-	
-	8→	
33	**22**	**The total number of words from verbs**
9	**9**	**Frequency**
3.6	**2.4**	**Average (NOC is closer to verbs)**
	√	**Which one is more significant?**
21 → ← 12	**23→ ← 0**	**The number of words from verbs w.r.t their location before (←) or after (→) verbs.**
Mostly Actor	**Goal**	**Are they 'Actors' (actant) or 'Goals' (acted) in relative to each other?**

Table 21: experiment of determining the significance of references within a selected text from different interviews.

The same text shown in Table 21 has been analysed by TROPES due to verifying aforementioned results as presented in Figure 16. By converting (and reversing) the average of a reference 'NOC' of 2.4 as a highest significance score → 1.22 as shown in Figure 16. Accordingly, the average of a reference 'CSR' should be 0.81 (1.22 × 2.4 ÷ 3.6), which is different from the score given by TROPES, approx. 0.81. Furthermore, a reference 'NOC' is 'Goal' and significant while a reference 'CSR' is 'Actor' and less significant than 'NOC'. It should be located vertically at the left half of the map with 18% (1-[21-12] ÷ [22 × ½]) of the vertical distance between 'NOC' location and Y-axis. These experimental results are useful not only for clarifying the analytical approach used by TROPES but also, providing the study with an explicit idea about thematic highlights which have been raised in the dialogues of interviews.
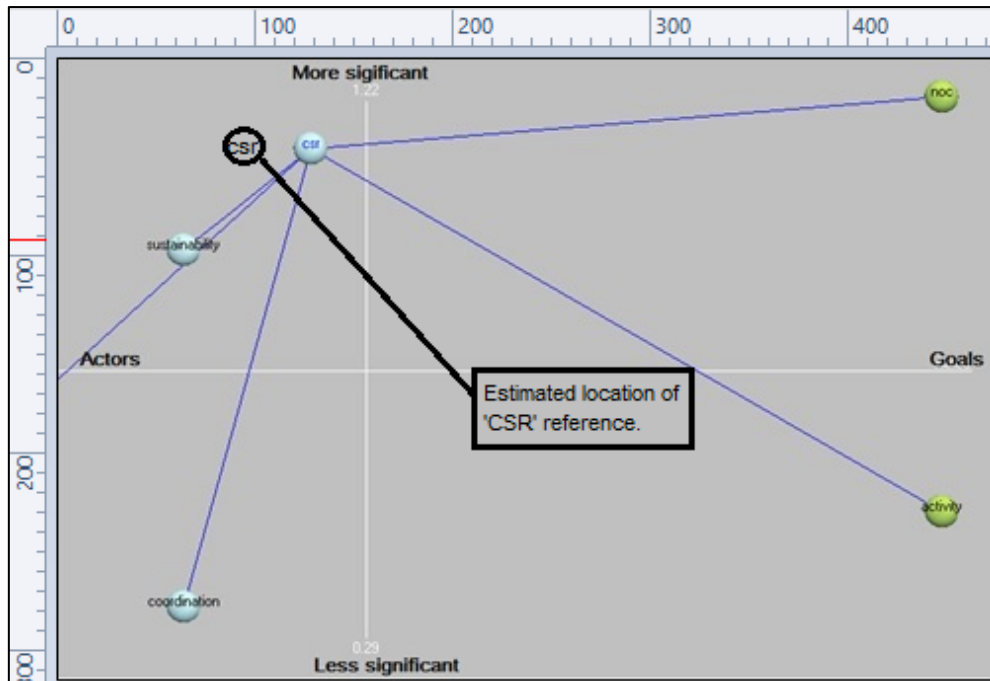
Figure 16: the discoursive significance map of the experimental text.

Another report called dependency tree chart as shown in Figure 17. This chart classified the main references found in the analysed text into two parts. The left part consists predecessors while successors are in the rights. (Gelbukh, 2011) defines predecessors as modifiers of the keyword, in this example is MNCs, while successors are the predicate or head to describe or illustrate the keyword. According, the predecessor (shown at the left of the chart) comes first in the sentence and then the keyword (shown at the centre of the chart) and finally the successor (shown at the right of the chart) comes last in the sentences of the analysed text. By definition, the same reference could be found in both sides of the chart as predecessors and successors with different frequencies in the same text.

This is an example retrieved from interviews' transcripts of this thesis. Figure 17 shows that MNCs have been mostly mentioned (or preceded by) in the interviews through their 'board' or 'coordination' (as predecessors or modifiers) for ideas related to many significant successors such as—singling or together—'company', 'CSR', 'partnership', 'practice' and 'Joint Venture Companies' based on interviewees' points of views.

This chart helps to understand the analysed text by not only providing the frequencies of the main references used in relation to the central reference, but also presenting how interviewees stated their perceptions about it.

Figure 17: An example of dependency tree chart generated by TROPES.
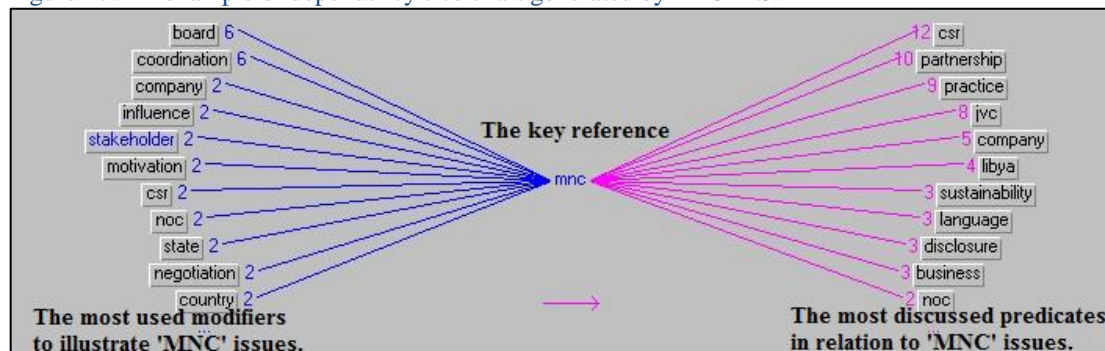
6.9 Sampling, quantitative data collection and analysis methods

While sampling units indicates to the population of research study, the data collection units are the units of determining variables and units of analysis are the core of content analysis (M. D. White & Marsh, 2006).

The data collection units of the *deductive* part of the thesis are web-based CSR & sustainability disclosure (in words). The sampling units are oil companies working in Libya. The units of analysis are two categories; first, 5 types of CSR information that are related to community engagement, customer engagement/protection, employee treatments, environmental issues and HS&E. The second category (unit of analysis) is three types of ownership of oil companies, NCs, JVCs and NOC which is often called as the owner of oil sector.

As mentioned before, the *inductive* part of the thesis is based on interviewing people to answer mainly the research question related to the obstacles of oil companies in CSR disclosure and, also, the probable suggestions that probably make these companies work, from CSR disclosure perspective, at the most possible perfectness. In this part, the used units are classified into two main parts, thematic-based and sematic-based parts.

The date collection units of thematic-based part are the answers of questions that interviewees have been asked. The sampling units are interviewees selected from different oil companies. The units of analysis are two main categories. First, coding transcripts to 6 main themes; each of them conceptualises two or more descriptive/argumentative perceptions about specific issue.

The semantic-based part, shall be illustrated in this chapter, is categorized into five different sets of units. The first set is related to dialogical qualities. The sampling

units of dialogical-based—and semantic-based part in general—are the transcripts of all interviews. The data collection units are the frequencies of different linguistic elements (such as conjunctives, second or third personal pronouns, objective adjectives etc.). The units of analysis are (confidence, constrictiveness, in-depth discussion, saying good/bad news, dramatization, objectivity and the general style of discussion).

The second set of units—related to semantic-based analysis—is newly introduced indicator called 'focus grades' which is defined as the extent of interviewee's familiarity with the interview per se. The data collection units the duration and the number of words of each interview. The units of analysis are focus rates (from 0% to 100%) converted into scalable grades of four levels; extremely unfocused, less focused, focused and extremely focused.

The other three—and graphically presented—sets of units of semantic analysis support the coding of interviews (thematic analysis) mentioned earlier. All data collection units of the three sets of units are generated by TROPES. The third (out of five) units of semantic analysis is related conversational significance of specific reference—which is a word or phrase. The data collection units are the position of the analysed reference in the sentences in relative to other references in the same sentences. The units of analysis are references close to the studied phenomenon such as (CSR, sustainability, disclosure, practice ..etc.).

The fourth set of units of semantic analysis is related partition-based distribution of the studied reference within specific (or all) transcripts. The data collection units are the frequency of the reference concerned in each partition in the analysed transcripts. The units of analysis are references close to the studied phenomenon such as (revolution, management, HS&E ..etc.)

The last set of units of semantic analysis is related the main structure of dependency tree (modifiers ➔ keyword ➔ predicates) of the studied reference within specific (or all) transcripts. The data collection units are the frequencies of references used as modifiers and others as predicates for specific keyword (the studied reference). The units of analysis are references close to the studied phenomenon.

6.9.1 Research Sample

This part of the analysis involved examining web content (Humphrey & Lee, 2004, p. 309) published by thirteen companies in the Libyan oil sector over the period 2008-2015 to determine the frequency with which the websites deployed vocabulary and phrases related to CSR and sustainability, and the volume of material disclosed. The oil companies in the sample are a mixture of public, private and joint Libya-foreign-owned ventures. Most have boards with five members[62] and all are regulated by Libyan law[63].

These companies have been carefully selected based on their significance in oil sector in Libyan context[64]. Half of the oil companies based in Libya, and published officially on NOC website[65], are included in research sample. More than a half of oil and gas volumes in Libyan oil sector is produced by them (OpenOil UG, 2012).

Cluster and maximization of variation sampling may be the best techniques to select research sample (Flick, 2009; Saunders et al., 2009). This would maximize the generalizability of the potential findings (Humphrey & Lee, 2004; Saunders et al., 2016). The age, ownership structure, the industrial domain and NOC-based governance are the considered perspectives in selecting the sample of the studied firms. While very old firms (e.g., Waha Oil Company) have been chosen in research sample, newly established oil companies (e.g., Mellita Oil & Gas Company) are also selected. Oil firms working in both public and private sectors have been selected. As all companies shown in Table 22 are public sector, two more private companies (Akeel and Retaj) operating in oil sector have been selected. Furthermore, some of selected firms are oil companies working in upstream activities (e.g., Sirte Oil Company), midstream activities (e.g., Zawia Oil Refining Company) and downstream activities (e.g., Brega Petroleum Marketing Company). Last and not least, not all the selected firms operating in public sector are governed by NOC. Two additional public companies (Arahila and

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[62] The Libyan Stock Market's code of managerial governance states in article (12) that boards should have between three and eleven members, most of whom must be non-executives.

[63] Libyan Commercial Law (1953), Chapter 3.

[64] See the table of drilling activities presented by oil companies: National Oil Company, 2009, Available online in the Arabic website at: http://web.archive.org/web/20101216185133/http://noclibya.com.ly/index.php?option=com_content&task=view&id=3367&Itemid=75

[65] Available online at: http://noc.ly/index.php/en/companies-2, Accessed in 29/04/2015.

Arab Drilling Work Over Company) operating in oil industry have been selected as they are not governed by NOC and consequently, not presented in Table 22.

On the top of that, NOC—the owner of all companies shown in Table 22—has been uniquely badged the research sample due to not only the institutional specificity of this firm, but also its pivotal role in CSR & sustainability activities and disclosure according to the collected data. The probable influence/role of this firm cannot be overlooked in research paradigm of this thesis. As mentioned before, adding this firm to research sample is a unique empirical contribution in CSR area of this context.

Table 22: The names of the companies operating in Libyan oil sector as published on official website of NOC.

Names of oil companies	Founded in[66]
National Oil Companies:	
Brega Petroleum Marketing Company*	1971
Zawia Oil Refining Company*	1976
Arabian Gulf Oil Company	1979
Sirte Oil Company*	1981
Ras Lanuf Oil and Gas Processing Company	1983
Jowfe Oil Technology Company	1983
National Oil Fields and Terminals Catering Company	1985
National Oil Wells Drilling and Work over Company	1987
North Africa Geophysical Exploration Company	1987
Petro Air Company	2008
Taknia Libya Engineering Company	2009
Zallaf Libya Oil and Gas Company	2013
Joint Venture Companies:	
WAHA Oil Company*	1955
Zueitina Oil Company*	1986
Harouge Oil Operation Company*	1987
Mabruk Oil Operation Company	1992
Akakus Oil Operation Company*	1996
Mellita Oil & Gas Company*	2008
Nafusah Oil Operation Company	2013

* The selected firms.

It is not a coincidence that most these companies have been particularly chosen in other petroleum-sector-based research studies in CSR area (Al-drugi, 2013; Bayoud, 2012). They have variety of operational locations on Libyan expanse, either on-shore or off-shore. This organisational landscape requires, indeed, large number of staffs, or

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[66] The foundation dates have been obtained from the websites of these companies.

endogenous stakeholders, and it seemingly interconnects with a diversity of societal categories, or exogenous stakeholders, all over the country As mentioned in most research objectives, political change in 2011 is the heart of most empirical and theoretical analyses of the thesis. Exploring the probable impact of that change on CSR & sustainability activities and disclosure is an intrinsic issue. Conducting this study longitudinally casts the selection of research timeline in that it should be centred in 2011 (the year when the studied phenomenon took place). Consequently, the studied period must be divided in two equal spans, namely pre- and post-revolution periods. Accordingly, determining this part of 2000s is not optional. Determining the length of research timeline shall be explained later in this section following to the results of *responsivity test*.

All companies post in English on their websites, but only some post in Arabic. This raises the issue of 'cross-cultural interpretation'; the fact that posters are not writing in their first language increases the possibility that they may interpret key terms inaccurately (Lerman & Callow, 2004).

Web content was retrieved using the Internet Archive's Wayback Machine[67] (Murphy, Hashim, & O'Connor, 2007). Eighteen public sector companies were initially selected, along with the NOC. Eleven of these were chosen randomly as a research sample along with two oil companies from the private sector as shown in Appendix 8.

. None of listed companies[68] in Libyan stock market is working in private sector. Furthermore, accessing (via internet[69] or in person) the sectoral lists of companies working in Libya has been failed. These lists are governed, and presumably updated, by ministry of economy. Accordingly, these companies have been sought via well-known search engines such as Google.

The official web page of 'terms of use'[70] of www.archive.org states in the third paragraph that "… In using the Archive's site, Collections, and/or services, you further agree (a) not to violate anyone's rights of privacy,". Furthermore, www.archive.org

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[67] This was set up by www.archive.org in 1996 to allow free access to old versions of millions of websites.

[68] Available online at: http://www.lsm.ly/English/Inclusion/Pages/IncludedCompanies.aspx , accessed in 15/03/2015.

[69] http://www.ect.gov.ly, accessed in March 2015.

[70] https://archive.org/about/terms.php, Updated in 31st of December 2014, Accessed in 10/07/2016.

crawls data (or Collections) from websites that are/were only publicly accessed[71]. The 'Collections', which are the published data of the websites of studied firms during the research time horizon, have been consistently used in this thesis in academic purpose. Consequently, all analytic methods, techniques, collected data of this study are either introduced or utilized to generally contribute to the academic literature and supporting particularly the studied context.

The reason for selecting just two oil companies working in oil sector from private sector is, first, the insignificant CSR disclosure found in the pilot study conducted in some of them. They have managed very small, and monolingual, websites with very low level of updateability. Accordingly, the lack of historical data about such websites in www.archive.org would be expected. Secondly, this thesis aims at including them to investigate the probable change, from political perspective, in Web CSR disclosure of companies working in private. These companies had witnessed, in contrast with the results of the pilot study, a massive volume of environmental disclosure on their annual reports until 2009 (Al-drugi, 2013).

The Wayback Machine was then deployed to capture a maximum of four previous versions of each company's website[72] covering the period 2008-2015. This was adequate to retrieve sufficient pre-revolution and post-revolution data for analysis. In total, 6,232 web pages were accessed, yielding 172,313 words of CSR-related content, detected in 1,982 observations.

As mentioned earlier, Web-based data have been longitudinally crawled, as archived in www.archive.org, in this research study form 13 oil companies' websites. Researcher has checked bilingually the websites of oil companies into four, and not less than three[73], different calendar points from 2008 to 2015. The failures of archiving a capture of some websites in some years by www.archive.org and shutdown websites in

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[71] https://archive.org/about/faqs.php, accessed in 01/07/2016

[72] The Wayback machine does not regularly archive the websites of the oil companies in the sample. Over the eight years covered in the study, it captured all the companies' websites (80 crawling points) apart from:
- Arabic websites: 2 firms in 2008-2009.
- English websites: 7 firms in 2008-2009 and 3 firms in 2010-2011.

[73] Failures of archiving a capture of some websites in some years by www.archive.org and shutdown websites in some companies are reasons for adopting a biennial, instead of annual, categorisation to maximise the longitudinal regularity of data.

some companies are reasons for adopting a biennial, instead of annual, categorisation to maximise the longitudinal regularity of the data.

In other words, structuring the data into appropriate equal interval (4 biennial periods in this research) is affected the *responsivity* of www.archive.org to the online media of Libyan context. Accordingly, 'responsivity test' has been conducted based on statistical comparison in each data record (web page) between the 'Dates of Publishing CSR information' (DPs) and the 'Dates of Capture' (DCs) of the same webpage by www.archive.org.

The reason for doing responsivity test is that it is not clear whether the restored data from www.archive.org might have not be comprehensively captured unless the response of www.archive.org is quick enough to trace all updates. For instance, some webpages consist many posts which have not probably been published together at the same date. Accordingly, the assumption about the restored version of these webpages contains all about their updates cannot be assured unless they have been captured as much as the number of updates.

However, not all oil companies date their posts from where CSR information has been captured. As shown in Table 23, item C, two third (63%) of data records of this paper that have been published with dates of posting CSR information on website is the first criterion. The rest of data records have been dated with either of 3 ways respectively. First, the date of the event that post is talking about. Secondly, the middle of time span between the CSR-related post before and after undated post in the order they have been appended to the dataset. They have all been sequentially presented in one hyperlinked table on websites of some oil companies. Else otherwise, the date of capturing webpage by www.archive.org is the only way to date the undated data record. Regardless, CSR data records related to the disclosure dated by oil companies are considered only in responsivity test.

To maximise the accuracy of results of responsivity test to be used in CSR & sustainability perspective, web pages have been occupied exclusively by CSR & sustainability information are only considered in this test as the second additional criterion (see Table 23, item E). Accordingly, the responsivity test is conducted by the third of data records.

Table 23: The responsivity test of www.archive.org to the updates of online media (websites) of Libyan context.

Description	2008-2009	2010-2011	2012-2013	2014-2015	All 8 years
A- The number of all data records	529	478	474	501	**1982**
B- The number of data records have DPs (1ˢᵗ criterion)	363	274	263	342	**1242**
C- % of data records with DPs (**B ÷ A**)	69%	57%	55%	68%	**63%**
D- The number of data records have PDs (1ˢᵗ criterion) *and* found on web pages used exclusively for CSR information (2ⁿᵈ criterion).	119	254	150	142	**665**
E- % of data records with 1ˢᵗ and 2ⁿᵈ criteria (**D ÷ A**)	22%	53%	32%	28%	**34%**
Results of responsivity test:					
F- Max differences between DCs and DPs (in months)	58	71	42	21	**71**
G- Min differences between DC and DPs (in months)	0	0	0	0	**0**
H- The percentage of the number of zero-difference data records out of all data records (when DPs = DCs)	1%	1.5%	19%	24%	**11%**
I- Logarithmic averages of differences between DCs and DPs on AVWs and EVWs together (in months)	**13**	**8**	**8**	**6**	**8**
I.1 Log. averages of differences for AVWs only	17	7	7	6	8
I.2 Log. averages of differences for EVWs only	5	21	15	5	6

In general, the results of responsivity test show that *the dates of the next capture* are averagely 8 months after *the dates of publishing* CSR & sustainability information as presented in Table 23. It is worth noting that the impact of bilingual asymmetric of CSR disclosure agendas of the selected oil companies has led to conduct most of data analysis bilingually too. Table 23 shows that, except 2014-2015, the responsivity of www.archive.org to the updates of either AVWs or EVWs is averagely longer than a year. 2014-2015 uniquely witnessed responsivity rate of 6 and 5 months for AVWs and EVWs respectively.

Accordingly, the research time horizon has been centred in 2011 (the year when the studied phenomenon took place). Two biennial periods (4 years) before revolution and two biennial years after. Hence, the overall research timeline is from 2008 to 2015. This time scale helps to avoid duplication/inaccessible data suits, specifically, the extent of data availability of the used data source, namely www.archive.org. This maximizes the ability to identify any probable causal relationship with variables (Bauer, 2004) in this thesis.

Table 24: Logarithmic averages of differences between Dates of Captures and Dates of Publishing CSR information during 2010-2011 (in months)

Description	Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	2010-2011
Duration of the period (*in month*)	*12*	*2*	*6*	*4*	*24*
The average of AVWs and EVWs	7	11	9	9	8
* Arabic version websites	6	11	9	9	7
* English version websites	21	18	No data	No data	21
The availability of internet service	Available		Blocked	Available	

Despite the low level of responsivity or www.archive.org to the updates of oil companies' websites, this source of data (archive.org) still can be used for Libyan context to analyse data using dataset of longitudinal structure longer than a year, biennial basis. Consequently, the biennial intervals are the appropriate basis for analysing CSR & sustainability disclosure of Libyan context, in case of using www.archive.org as source of data. Furthermore, the results of responsivity test are an obvious reason, at least in Libyan context, for the difficulties of finding earlier copies of some websites during some periods.

However, Table 24 shows that banning internet service could be the reason for lag of capturing CSR-related websites by www.archive.org. This leads to heighten the probability of missing part of updates have been done since pre-revolution period when the duration of each period has become longer than the average of differences between DCs and DPs. Accordingly, the analysed data based on these very short intervallic spans, as shown in Chapter Seven, may not reflect the reality as much as in the case of biennial basis.

The responsivity test reveals either the rapid increase of significance of Libyan context in capturing progress of archive.org or the rapid increase of the general capability of www.archive.org per se over time. The responsivity gap has declined from 13 months in 2008-2009 to just 6 months in 2014-2015. However, these low levels of responsivity are still incomparable with responsivity of archive.org to the updates of, for example, BBC website[74] which has been captured once each 3 to 4 hours in 2014!

As the main source of web data, the main limitation of the web archive is its inability to restore some web pages for technical reasons. Table 25 demonstrates the

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[74] https://web.archive.org/web/20140801000000*/www.bbc.com , Accessed in 14-05-2018.

extent of this difficulty by showing what percentages of old web pages were restorable and non-restorable. Generally, the older the website, the fewer readable web pages there were. Every page that was available was scrutinised manually for CSR information, but it quickly became apparent that online disclosure was not widely practised. This, together with the technical barriers, is probably why scholars have ignored web pages as a source of data, especially in longitudinal research studies.

Period	No. of restorable pages		No. of non-restorable pages		% Restorable
	English	Arabic	English	Arabic	
2008-2009	242	474	62	219	71%
2010-2011	425	1072	128	456	71%
2012-2013	333	918	369	215	68%
2014-2015[75]	665	541	40	73	91%
	1665	**3005**	**599**	**963**	**75%**

Table 25: Availability of web information on www.archive.org for the research period

The second part of the study involved conducting 17 semi-structured interviews (via Skype) with a range of employees and former employees in oil companies in Libya. The three former employees in the sample were dismissed in 2011 as part of the widespread managerial reconstruction programme that followed the fall of the Gaddafi regime. Around **75%** of those who were contacted[76] agreed to be interviewed, with the time between first contact and date of interview being **52** days on average.

6.9.2 Content analysis

This technique is widely used, also, to combine qualitative and quantitative studies (Bryman, 2006; Graneheim et al., 2017; Lerman & Callow, 2004; M. D. White & Marsh, 2006). Saunders et al. (2016) defines content analysis as "analytical technique that codes and categorises qualitative data in order to analyse them quantitatively". Carley (1993) defines content analysis as determining the number of occurrences of words related to specific concept in the text.

The procedural steps of applying quantitative content analysis starts from introducing hypotheses, collecting the appropriate data from the related population,

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[75] As collecting data has been conducted in the last quarter of 2015, most websites versions of 2015 were accessed directly without using Wayback Machine.

[76] Contact was made with **23** potential interviewees working in **7** Libya-based oil companies plus the National Oil Corporation. All these companies are represented in the deductive web-based analysis.

coding the collected data for the targeted concepts, analysing the coded data (M. D. White & Marsh, 2006). In this thesis, the textual data have been semantically coded according to pre-determined types of the studied information, such as textual CSR disclosure.

Introducing research question in qualitative research is the first step; this step is different from quantitative approach because its springboard is humanistic domain instead of positivistic (M. D. White & Marsh, 2006). Collecting data in this approach could be longer and the sample is selected carefully to just answer the research question accurately (M. D. White & Marsh, 2006). Unlike quantitative studies, qualitative studies are based on subjective coding by forming perceptions from specific to general concepts (M. D. White & Marsh, 2006).

Carley (1990) classifies content analysis into three main analytical approaches; conceptual analysis, procedural analysis and relational analysis. Furthermore, there are six ways to view any social sphere: concrete structure, concrete process, contextual field of information, symbolic discourse, social construction and the projection of human imagination (Morgan & Smircich, 1980).

MSCI KLD 400 social indexes are well-known indicators for CSR related social and environmental responsibilities of 400 global from S&P 500 only (Crane, Henriques, Husted, & Matten, 2017). Carroll, Primo, and Richter (2016) improved, as they claim, KLD indexes using item response theory through introduce new D-SOCIAL-KLD scores; obviously, they are also involved exclusively in 400 global firms.

6.9.3 Research Methods
6.9.3.1 The inter-consistency of CSR agenda

This method helps determining the change in the integrity of CSR agendas of oil companies working in Libyan oil sector caused by Arab spring in Libya. The significance of this method is since crises are most likely to change the structure of CSR agenda and make it more scattered. This is presumably as result of fulfilling the requirements/needs of major stakeholders concurrently with the events on the ground; by disclosing rational information for relevant stakeholders (Brown & Deegan, 1998). The results, that shall be presented later, of analysing Deegan et al's (2000, p. 120) empirical data about five different environmental crises took place in different years in

Australia is further reason for introducing this method. From different perspective, the inter-consistency of considering different categories of stakeholders responding to the same incident [the same type of disclosure] may maximise legitimacy (Massey, 2001). The latter evidence may reflect how the inter-consistency of CSR agendas, too, is crucial for legitimation process.

This method is introduced a rate of heterogeneity of CSR agenda by determining the variation between the measured figures of all types of CSR information during specific period in respect to volume of the disclosure. Table 26 shows different type of CSR disclosure that have been considered on CSR agendas (AVWs only) of oil companies in 2008-2009. In case of more than one zero-score (insignificant) types of CSR disclosure in specific company means they are all undisclosed. The largest volume of CSR disclosure in a company has been scored at 4 (most significant) regardless of whether other types of CSR information have been disclosed or not.

According to the figures of Significance of CSR Disclosure (SCSRD) presented in the table, the variation of between, for example, all firms in 2008-2009 can be determined by below equation and, accordingly, inputs are 32%, 0%, 36%, 15%, 17% as presented in Table 26.

Coefficient of SCSRD Variation = SCSRD Standard Deviation ÷ SCSRD Average

$$= 14\% \div 20\% = \mathbf{72\%}$$

This example is an output of 45, generated by this method, presented in Chapter Seven to identify whether the crisis influence the overall heterogeneity of CSR agenda or not.

Table 26: The inter-consistency of different types of CSR disclosure on AVWs only regarding to different types of ownerships in oil companies in Libya in 2008-2009

Company Name	Ownerships	The score of each type of CSR disclosure w.r.t the volume from low (0) to high (4)				
		Community	Customer	Employee	Environment	HS&E
NOC	Owner	4	0	2	3	1
Akakus	JVC	2	0	4	3	0
Sirte	NC	4	0	0	0	0
Zueitina	JVC	4	0	3	0	0
Waha	JVC	0	0	3	0	4
Horouj	JVC	3	0	4	0	0
Melita	JVC	0	0	0	0	0

Company Name	Ownerships	The score of each type of CSR disclosure w.r.t the volume from low (0) to high (4)				
		Community	Customer	Employee	Environment	HS&E
Brega	NC	0	0	4	3	2
Arahila	NC	3	0	2	0	4
ARC	NC	3	0	4	2	1
Retaj	NC	0	0	0	0	0
Akeel	NC	0	0	0	0	0
ADWOC	JVC	0	0	0	0	0
Grand Total is 72 ➔		**23**	**0**	**26**	**11**	**12**
The proportional significance of CSR disclosure (Total ÷ Grand T.)	**All firms**	32%	0%	36%	15%	17%
	NCs	31%	0%	31%	16%	22%
	JVCs	30%	0%	47%	10%	13%

6.9.3.2 The reliability of publishing CSR disclosure

The reliability of CSR disclosure shall be measured from four different perspectives, the timing regularity of publishing CSR information on websites, publishing information in-depth from volume perspective and the used reporting format (offline or online formats). The significance of this approach is to determine the change in the reliability of CSR disclosure of oil companies working in Libyan oil sector caused by Arab spring in Libya.

The first approach of measuring reliability is the timing regularity of publishing CSR information on oil companies' websites. The reliability, from this perspective, can be considered—using Skewness equation (Hippel, 2010)—as an indication to the reliability of data in general (de Vet, Terwee, Knol, & Bouter, 2006; *Investment Statistics Guide*, 2015) and annual reports in particular (Dardor, 2009; Eghliaow, 2013) on which CSR & sustainability disclosure is a part.

The output of Skewness equation has been obtained using a built-in MS-Excel function, which is called =SKEW(data). The Skewness amount reflects the asymmetry of timing distribution (Hippel, 2010) of the collected data.

In this research study, Skewness Coefficient (SC) measures how the distribution of publishing CSR disclosure over specific period (for example, 2010-2011) is skewed. If CSR information has been published during the first half (2010) more, SC is greater than zero. SC is less than zero, if company has published most of CSR information

during the second half, 2011. Otherwise, most of CSR information has been published in regular basis and, consequently, SC is equal to zero. Importantly, the time span of publishing CSR information might not cover the whole period as shown in Figure 18 where the NOC has published on EVW all CSR disclosure during 2010, while on AVW the time-span was longer by approximately the double.

Accordingly, the skewness coefficient reflects the actual time-span (Hippel, 2010; *Investment Statistics Guide*, 2015) rather than nominal time-line of the period during which the CSR information has been disclosed. For instance, Figure 18 shows that the distribution of what NOC published on AVW was skewed towards 2010 (first half of the period) and, consequently, has a positive SC because the number of data records of CSR information published in 2011 is less than 2010. The time span of publishing CSR data on AVW is *centred* approximately in the beginning of 2011 and the late of 2010 as shown in Figure 18. Despite all data records of CSR information on EVW of NOC in 2010-2011 have been observed exclusively in 2010, too, but SC has a negative value (-1.45). This is the reason why skewness equation should be consciously used. SC of the time series of CSR disclosure published on EVW in 2010-2011 is highlights the fact that, as mentioned earlier, the skewness coefficient reflects the actual time-span—which is *centred* approximately in the middle of 2010—rather than nominal timeline of the period, 2010-2011. SC of -1.45 ignores completely 2011 as nothing have been published on EVW during that year. Instead, SC of -1.45 means that what have been published during the second half of 2010 is greater than the first half. Accordingly, SCs of both AVW and EVW are incomparable since the centre of the actual time-spam of publishing CSR information on both versions of website are noticeably different.

Figure 18: The time-line distribution of data records of CSR information published on AVW (on the left) and EVW (on the right) of NOC in 2010-2011.
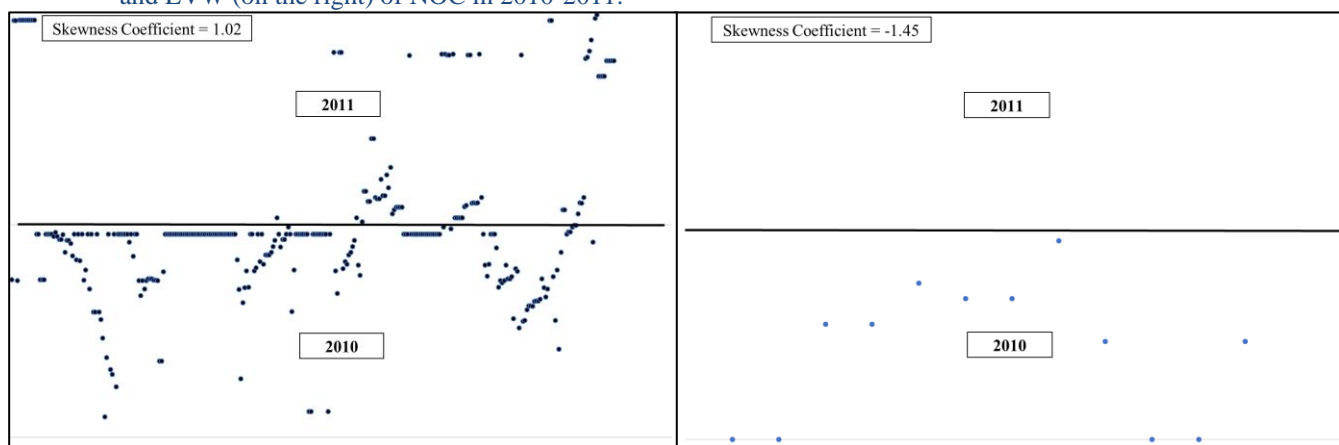
With reference to what discussed above, the additional usefulness of skewness test in the research study is whether the publishing CSR disclosure on specific linguistic version of (bilingual) website of certain company (or group of companies) is in concurrent with publishing on the other version. However, the similarity of time-span lengths of the published information on the compared websites does not mean the similarity of their SCs. SC reflects, in this method, the chronological regularity of publishing regardless of the length of time span. Accordingly, the websites that shall be comparatively studied in respect to concurrent publishing of bilingual CSR information should be chosen regarding the similarity of their time span on both EVW and AVW.

The second approach of measuring reliability is determining to what extent CSR information is being published in-depth from volume perspective in general (Lock & Seele, 2016) in order to publish more details about CSR & sustainability issues (Clément & Searcy, 2012) such as disclosing bad or good news (M. Smith, Jamil, Chik Johari, & Ahmar Ahmad, 2006) to make a narrative more balanced (International Petroleum Industry Environmental Conservation Association, 2010).

The third approach of measuring the reliability is related to the format of CSR disclosure. It is worth saying that improving the accessibility of CSR disclosure was the reason made many firms prefer websites to annual reports as an appropriate format of media (S. M. Williams & Ho Wern Pei, 1999). Nowadays, the format of publishing CSR information in offline format is probably indicator of data reliability and transparency (Cordery & Ayoub, 2017; Dincer & Dincer, 2010; Lodhia, 2006). This view contrasts with (Lock & Seele, 2016) who said that the format of web-based CSR information does not influence its credibility. Allam & Lymer (2003) pointed out that

the Portable Document Format (PDF) file is the most common format for saving reports such as financial reports. The format of disclosure as offline PDF or online Hypertext Mark-up Language (HTML) has different usability between some stakeholders regarding their experience (Arafa, 2012).

The last approach of measuring the reliability is known by Cronbach's alpha test (Cronbach & Shavelson, 2004; Gjølberg, 2009; Guest, 2006). This type of reliability test measures internal consistency, that is, how closely related a set of items are as a group (Cronbach & Shavelson, 2004) using this equation:

$$\alpha = \frac{N \times \bar{c}}{v + (N + 1) \times \bar{c}}$$

N is equal to the number of data records of CSR & sustainability, c-bar is the average covariance among the number of data records and v-bar equals the average variance. The outputs of this equation (α value) are between 0 to 1. SPSS is the software shall be used to conduct this test. Most studies of social science believe that if $\alpha \geq 0.7$ (Irhoma, 2017; Lock & Seele, 2016) that means the data does not imply unreliability (Tavakol & Dennick, 2011).

There is no methodological difference between this method and the first reliability method (inter-consistency) due the fact that both based on the 'mean' and the 'variance' regardless of units of data records whether they are the volume of CSR disclosure, as in the first method, or the number of data records of CSR disclosure on which this approach is based.

6.9.3.3 Identification of online stakeholders

To determine the probable linguistic specificity of stakeholders in respect to their location. First, foreign stakeholders who are non-Arabic speakers and they were able to access NOC website and, secondly, domestic stakeholders who were unable, obviously, to access NOC website and, presumably, are not targeted by launching EVW. Data collected from 34 captured version (by www.archive.org) of NOC's Arabic website, covering October 2010 (five months before internet suspension) to January 2012 (five months after suspension)[77]. The data is 'Online visitors' figures published

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[77] See http://web.archive.org/web/20110301000000*/http://noclibya.com.ly/.

on the homepage and probably do not necessarily reflect the number of visitors who accessed CSR content.

To identify which groups of major foreign stakeholders are probably more interested to visit NOC website—of which the disclosed CSR information is a part, peak-time of 'online visitors' might attribute to geographical location of them which is presumably in line with significance of business in Libyan oil sector for them. The timing data can be collected from each URL of the archived website where 'online visitors' figure is published. For example, in the Universal Resource Locator (URL) http://web.archive.org/web/20110526102826/http://www.noclibya.com.ly/ the time is '10:28:26 +0 GMT[78]' (24 time format). The peak-time of online visitors has been calculated as follows: Firstly, the day (24 hours) has been divided into three main intervals: off-peak interval which is from midnight to 8:00 +0 GMT; working-time interval (from 8:00 to 15:00 GMT); the last interval is evening-time (from 15:00 +0 GMT to midnight). Secondly, in each interval the following calculations are made: 'Average peak time' P_{0-i} can be obtained by determining; the number of online guests G_{0-i} and the time T_{0-i} when guests (G_{0-i}) logged on website in the concerned interval (i) that contains number of unique data records (k):

$$\text{Peak Time } (P_{0-i}) = \sum_{k}^{1}(G_{0-i} \times T_{0-i}) \div \sum_{k}^{1} G_{0-i}$$

6.9.3.4 Totality Assessment for Rating Internet-disclosure's Qualities (TARIQ)

Theoretically, this method is uniquely introduced to judge quantitively the significance of CSR disclosure practices—as proactive performance (Ashforth & Gibbs, 1990; Oliver, 1991; Suchman, 1995)—of oil companies operating in Libyan oil sector.

This method has been mainly developed from (D. Campbell, 2000; Gray et al., 1995) whose longitudinal study not based on online information; annual reports instead. The main reason for developing this method is that if CSR activities influence [in totality] other organisational functions of firms (F. Li, Li, & Minor, 2016; Mcwilliamsl & Siege, 2000; Tagesson et al., 2009; Waldman, Siegel, & Javidan, 2004) especially in the crisis time (Ducassy, 2013), then CSR disclosure might extend into (or withdraw

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[78] Greenwich Mean Time

from) the general disclosure function of firms in *totality*; with expected interconnectedness in the holistic discourse.

Campbell's (2000) collected data from annual reports, who divided the research time horizon for studied firm (Marks and Spencer) into three managerial eras, despite the volume (number of pages) of CSR information dramatically increased in the second managerial era, but it does not mean that the management's awareness [or the expected stakeholders' usage] of CSR disclosure *uniquely* heightened too. In other words, annual reports in that era were becoming proportionally occupied by non-CSR issues more than CSR information and, consequently, CSR disclosure has been relatively relegated in CSR agenda in favour of the disclosure for other organisational functions.

From web-based data perspective, the mechinism and technical conditions of data collection of the thesis should be illustrated. The method of webpage-to-webpage in seeking CSR information; so regardless of whether accessible webpage or contains CSR data or not, every single webpage in websites of the selcted companies have been counted to obtain an idea about size of websites and watching any shrinking/expanding web hierarchies over the research time horizon. CSR disclosure in any URL might not fully fit the textual capacity of accessed webpage.

Nevertheless, some technical and dataset-based boundaries deloneate the definition of the 'size of website' is this thesis. In most cases, the introduced figures of 'size of website' are smaller than the actual ones. The reason is that, in each checked website, webpage-to-webpage in seeking CSR information is terminated by researcher at the moment when either of these two boundaries emerges. First, the restored webpages are no longer readable due to, apparently, technical problems prevents www.archive.org from capturing them. Table 25 shows that 75% of accessed webpages in this thesis are readable. Secondly, the researcher has stoped retreiving deeper—and older—readable webpages when publishing dates of their contents are older than the date of capturing the previous accessed-point of the same website as presented in Appendix 8; which is averagely two years. Accordingly, these two boundaries introduce what does the 'size of website' mean in this thesis.

The Totality Assessment for Rating Internet-disclosure's Qualities (TARIQ)-significance rate of CSR disclosure is introduced by analysing the collected data from two perspectives; first, whether the longitudinal change in the volume of web textual

contents (CSR and non-CSR) is substantially made by CSR context rather than non-CSR information. Secondly, whether the longitudinal change in the *holistic* size of websites (CSR and non-CSR information) is substantially made for CSR hierarchy. Consequently, the overall TARIQ-significance of CSR disclosure is the combination of both the TARIQ-significance of CSR context (% of the *total* textual size of webpages) and the TARIQ-significance of CSR hierarchies (% of *total* size of websites) of oil companies in Libya. Table 27 shows the inputs and steps required to generate the overall TARIQ-significance of Web CSR disclosure.

Table 27: An example set of inputs to obtain the overall TARIQ-significance of CSR disclosure.

Description	Values
(A) The total size of Websites (in webpages)	259
(B) The volume of Web (CSR & non-CSR) disclosure (in words)	96,805
(C) The volume of Web CSR disclosure (in words)	20,813
(D) The size of CSR-related Websites (in webpages)	41
(E) **TARIQ-significance of Web CSR context** (C ÷ B × 100)	21.5%
(F) **TARIQ-significance of Web CSR hierarchies** (D ÷ A × 100)	15.8%
The overall TARIQ-significance of Web CSR disclosure (E × F × 10)	33.9%

The reasons why it is the results of multiplication of (E, F and 10) are, first, E and F positively influence the overall TARIQ-significance. In other words, the higher the values of them, the higher the overall TARIQ-significance rate. Secondly, the addition of both is not an equivalent calculation in this method since either (E) or (F) would not be generated at the null value (zero) apart from another. In other words, it is mathematically approved, according to empirical inputs shown in Table 27, that if (F) = 0; then D = 0 and, consequently, C = 0; then (E) = 0.

Chapter Seven: Assessing the relationship between political revolution and the quality and quantity of CSR disclosure of Libya-based oil companies

7.1 Introduction

In this chapter, the findings of deductive analysis shall be presented based on the collected data from websites of oil companies that headquarter in Libya. The potential findings would help to identify and understand deductively the political influence on CSR disclosure, changes in CSR disclosure qualities, differentiation by ownerships from CSR perspective, the regularity (or reliability) of publishing CSR disclosure over different managerial attitudes and, finally, the other drivers of CSR disclosure in Libyan context.

7.2 The main structure of CSR agendas

Great level of asymmetry found in the bilingualism of CSR agendas—from disclosure wise—of most oil companies in Libya (Table 28). This could be considered an evidence about how oil companies' performance of CSR & sustainability agenda is, in general, unorganised and scattered. This finding gives an empirical justification about why the bilingual analysis shall be regarded in most of data analysis of this and other chapters. Moreover, this method helps to determine the change in the integrity of CSR disclosure agendas of oil companies working in Libyan oil sector caused by Arab spring in Libya.

It is worth noting that determining asymmetric/symmetric website in specific period is sometimes done while one of versions of website was NOT found on www.archive.org in that period. The reason why that website is asymmetric/symmetric is the fact that part of disclosure of certain company related to that period has been published (or found) on the website in the next period. For example, Akakus Oil Company has asymmetric bilingual (disclosure) in 2008-2009 while only EVW has been found on www.archive.org in this period . The first AVW of this company has been found (in www.archive.org) at the beginning of 2011 contains CSR information published in different dates from 2009 to 2011.

The comparison on Table 28 is based on neither lexical nor alphabetic matching of CSR agendas; it stands on comparing the significance (based on number of data records) of each type of CSR disclosure (from high to low) on both versions of websites, Arabic and English. The *symmetric*[79] bilingualism means the degree of significance of each type of CSR disclosure is bilingually similar; while in the case of *asymmetry* bilingualism is not. Table 28 shows, for example, 4 Joint Venture Companies (JVCs) disclosed in an asymmetric bilingualism in 2008-2009 while all the four companies, obviously, have already launched bilingual websites (Arabic and English). In that period two JVCs launched monolingual websites only, EVW. In general, the bilingual symmetry of CSR agendas of JVCs has improved, more than NCs, after revolution since one bilingual-website out of three witnessed bilingual symmetry of CSR agenda.

At sectorial level, the symmetry of NOC bilingual website in, for example, 2008-2009 may reflect highly organised, and centralised too, CSR agenda of online media. The only period is lacking any bilingual symmetric observation is 2010-2011 when unique political and social changes have been witnessed in the context.

Table 28: The extent of bilingualism symmetry of oil companies' agendas in respect of the significance of CSR & sustainability disclosure published on their bilingual websites from 2008 to 2015.

Company Name	Type	2008-2009	2010-2011	2012-2013	2014-2015
National Oil Corporation (NOC)	Owner	**Symmetric**	Asymmetric	**Symmetric**	Asymmetric
Akakus Oil Company	JVC	Asymmetric	Asymmetric	English Only	English Only
Zuetina Oil Company	JVC	⊘ [80]	Arabic Only	Asymmetric	Arabic Only
Waha Oil Company	JVC	Asymmetric	Asymmetric	Asymmetric	**Symmetric**
Horouj Oil Company	JVC	Asymmetric	Arabic Only	Asymmetric	Asymmetric
Melita Oil Company	JVC	English Only	Asymmetric	Asymmetric	Asymmetric
Serte Oil Company	NC	Arabic Only⊗	⦶ [81]	Asymmetric	Asymmetric
Brega Marketing Oil Co.	NC	Asymmetric	Asymmetric	Asymmetric	Arabic Only⊗
Arahila Oil Company	NC	Arabic Only⊗	Arabic Only⊗	Asymmetric	**Symmetric**
Azawia Refinery Company	NC	Arabic Only	⦶	Arabic Only	Asymmetric
Arab Drilling and Work-over Company[82]	JVC	⊘	English Only⊗	English Only⊗	English Only⊗

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[79] Pearson Correlation of the volume of CSR disclosure between the two versions of websites ≥ 0.30 and P-value (two tails) ≤ 0.05.

[80] ⊘ or of superscripted ⊗; there is no evidence of whether they did launch a website (⊘ bilingual; ⊗ monolingual) that period or not due to the fact that www.archive.org did not capture it. Therefore, the bilingualism of all companies with ⊗ is NOT asymmetric.

[81] ⦶ there was no disclosure observed on both versions of company's websites (Arabic and English) in that period.

[82] This company is the only out of 10 public companies in the research sample is not owned by NOC (the owner).

Company Name	Type	2008-2009	2010-2011	2012-2013	2014-2015
Retaj Group* [83]	NC	⦸	⦸	English Only⦵	English Only⦵
Akeel*	NC	⦸	⦸	Only English⦵	Only English⦵
Asymmetric bilingual websites:					
Joint Venture Companies (JVCs)	6	4 out of 4	5 out of 5	5 out of 5	4 out of 5
National Companies (NCs)	6	2 out of 2	1 out of 1	4 out of 4	2 out of 3

Just one-third of web-based CSR disclosure in the research sample was on EVWs. Though these web pages were analysed to establish the volume of CSR disclosure[84], it became clear that this has increased significantly since the revolution. According to the collected data, only six companies disclosed CSR information in English in the pre-revolution period, while majority do so now as shown in Table 29.

Table 29: The volume of CSR disclosure on EVWs (in words)

Type of Disclosure	2008-2009	2010-2011	2012-2013	2014-2015	Total
Community engagement	1628	4933	438	2173	**9172**
Consumers protection/engagement*	226	1345	243	2918	**4732**
Employees treatments	3890	310	3620	5585	**13405**
Environment*	3426	317	975	2954	**7672**
HS&E*	10302[85]	1345	372	2591	**4308**
Total	**19472**	**8250**	**5648**	**16221**	
*The significance of Risk management	72%	36%	28%	52%	**43%**
The number of disclosing companies	6	6	12	11	**13**

JVCs buck this overall trend, however; having previously been the leader of CSR disclosure on EVWs, since the revolution, most their disclosure has been in Arabic as shown in Appendix 12. As a result, web-based CSR disclosure in English has declined in these companies (see Figure 19), leaving national oil companies to take the lead by default. Two of the private (and one public) NCs now post entirely in English.

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[83] The two stared (*) companies are the only firms, in research sample, working in private sector.
[84] Disclosure observations could be a file, paragraph or line of text.
[85] Mostly down to one observation (Waha Oil Company) which contained 9000 words.

Figure 19: Impact of political uprising and foreign personnel evacuation on companies' CSR web disclosure in English
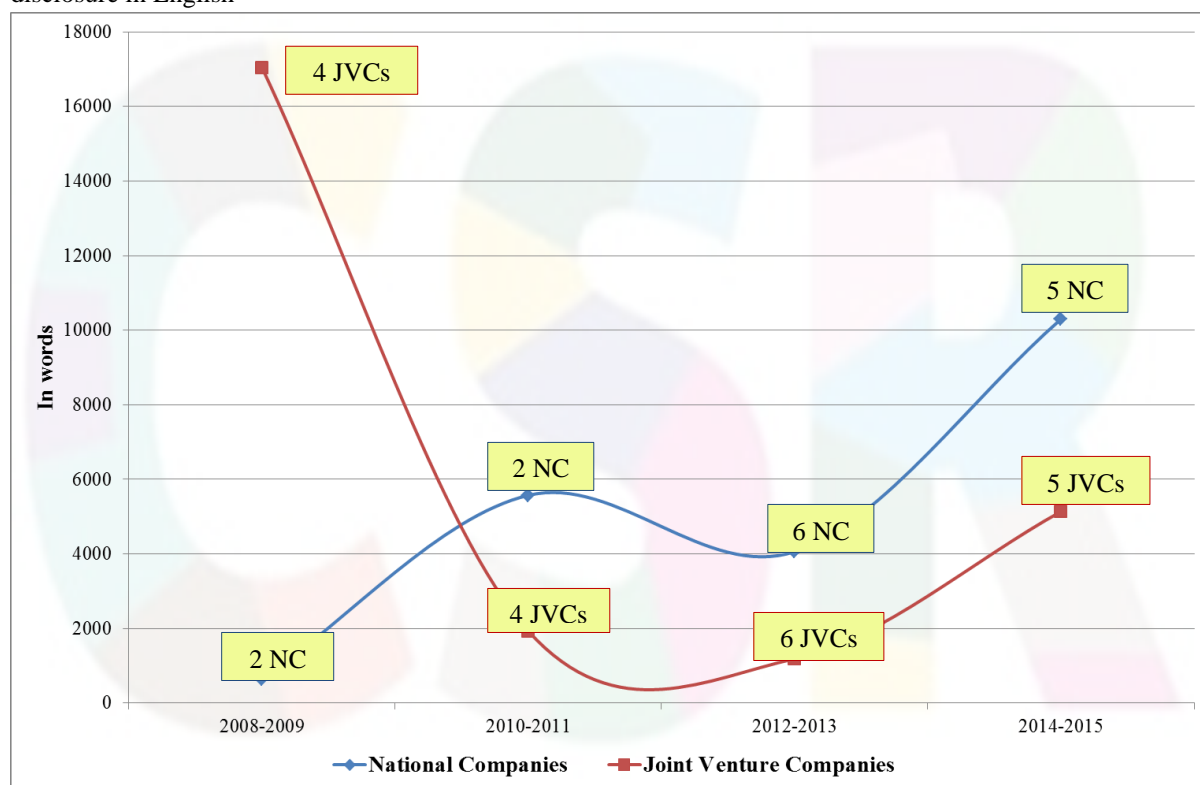
The most prolific category of CSR information on EVWs was that related to the treatment of employees, though this was not always the case among the national oil companies. Over the eight years of the study, the focus in these companies changed from environmental disclosure (in 2008-2009) to community engagement disclosure (in 2010-2011) to employee disclosure during the post-revolution period (see Table 29).

Prior to the first observed change in 2010-2011, using technical and scientific language might have been prioritised in 2008-2009 for the environmental disclosure as shown in Appendix 12. These changes brought NCs generally into line with the JVCs, who had always disclosed significantly more online information about their treatment of employees. The main emphasis in employee disclosure was on employee safety, an increasingly prominent issue within the oil sector[86].

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[86] Waha Oil Company, 19/12/2011, Employee disclosure (Arabic), http://web.archive.org/web/20111219004838/http://noclibya.com.ly/index.php?option=com_content&task=view&id=3272&Itemid=74

Waha Oil Company, 22/01/2008, Employee disclosure (English), https://web.archive.org/web/20080202125744/http://www.wahaoil.net/mollak.htm

Interestingly, the CSR landscape was quite different on the companies' AVWs[87]. Arabic is the dominant language not just in the oil sector but across the population as a whole[88], and English is not even a second language for most Libyans (British Council, 2012), so it is unsurprising that Arabic dominated in the sample companies' websites. As Table 30 shows, employee treatment and community engagement were the main topics in Arabic CSR disclosure up until 2013 (Elmogla, 2009).

Table 30: The volume of CSR disclosure on Arabic version websites (in words)

Type of Disclosure	2008-2009	2010-2011	2012-2013	2014-2015	Total
Community engagement	10,980	23,386	10,231	4,676	**49,273**
Customer protection/engagement*	299	495	354	419	**1,567**
Treatment of employees	5,891	16,450	6,112	6,717	**35,170**
Environment*	4,050	4,150	4,612	2,517	**15,329**
HS&E*	3,293	3,347	680	9,260[89]	**16,580**
Total	**24,513**	**47,828**	**21,989**	**23,589**	
*The significance of Risk management	31%	17%	26%	52%	**28%**
Number of disclosing companies	8	8	9	9	**10**

Generally, NCs led JVCs in Web-based CSR disclosure on AVWs throughout the eight years as shown in Appendix 12. In 2008-2009, 71% of all Web-based CSR disclosure (in Arabic language) was published by NOC, which is the first party of all oil contracts and concessions in Libya. Table 30 exhibits that 8 oil companies only disclosed on AVWs, in 2010-2011, a massive CSR corpus that could be released in a book of 200 pages! Most of disclosure in 2010-2011 was concerned with community engagement and treatment of employees (see Table 30).

Figure 20 indicates in more detail how disclosure increased massively in 2010-2011 with all types of web-based CSR disclosure. These changes included not just the collapse of the regime in August 2011 but also later, when CSR disclosure started to fall back. Different types of disclosure were again affected to different degrees. The extent to which the previous increase in CSR disclosure may be assessed by comparing it with the scale of the decline in 2012-2013; the greater the decline, the more crisis-

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[87] Only three of the twelve companies do NOT have an Arabic web interface; of these, two are in the private sector.
[88] 90% of the population are Arabs (Home Office, 2016, p. 8).
[89] Higher than normal because of one observation of 2,716 words on the Sirte Oil Company's website, published 01/02/2015.

like effect on the previous increase. The results suggest that employee and community-related disclosure were strongly driven by exceptional motivations during the 2010-2011 crisis.

Figure 20: Assessing the probable relationship between the political revolution and all types of disclosure on AVWs.
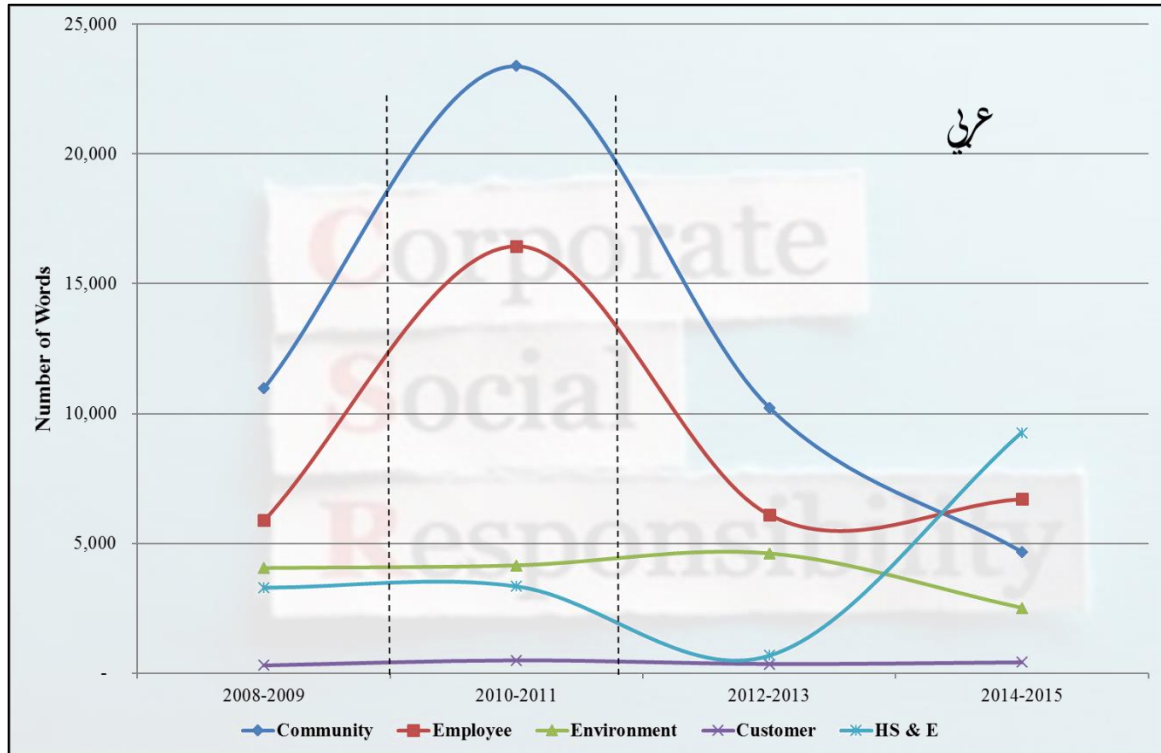
It is worth saying that none of the trend lines of five types of CSR disclosures in the two extreme periods (2010-2011 and 2012-2013) had intersected each other (see Figure 20). If 2008-2009 is taken as the base year, community and environmental disclosure have not yet recovered to its original volume. HS&E disclosure, on the other hand, has increased significantly compared to the base year.

However, understanding what happened in Libya's oil companies during these two years (2010-2011) from CSR perspective requires careful investigation of the qualitative and quantitative changes in CSR disclosure, in both Arabic and English, throughout the period. This could be easier if the period has been divided into four distinct political phases:

Table 31: the volume of CSR disclosure (in words) on Arabic websites during four political phases in 2010-2011.

Type of Disclosure	Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	Total
① Community engagement	17,766	2,727	937	1,894	**23,324**
② Customer engagement/protection	248	0	0	247	**495**
③ Employee treatments	14,056	999	224	1,057	**16,336**
④ Environmental affairs	1,471	274	0	2,196	**3,941**
⑤ HS&E	1,377	559	29	1,382	**3,347**
Total	**34,918**	**4,559**	**1,190**	**6,776**	
From	01/01/2010	17/12/2010	17/02/2011	23/08/2011	**01/01/2010**
To	16/12/2010	16/02/2011	22/08/2011	31/12/2011	**31/12/2011**
Duration in days	350	63	186	131	**730**
The trend of total of CSR disclosure w.r.t period duration. (the basic period is 'pre-Arab spring')	100%	73%	6%	52%	
Employed management	Pre-reconstruction Management			Reconstructed Management	
Internet services	Available		Blocked	Available	
# of disclosing companies	7	5	1	5	**8 out of 13**
# of job vacancies in data records	28	8	12	1	**49**

The pre-Arab spring witnessed great improvement in CSR & sustainability disclosure due to the wave of openness policy supported by many national programs. The most famous national developing project is called "Tomorrow Libya" which is led by colonel Gadhafi's son, Saif Al-Islam. Despite sustainable development was important target in this project (Hirst, 2007), the political process was clearly intersects/intertwined with this program due to the leading position of Saif Al-Islam as the second man in the country ("BBC News Online | Profile: Saif al-Islam Gaddafi," 2009). Nevertheless, strong replying dialogue (disclosure) has been observed on NOC website in Arabic language defending their efforts in sustainable development supported by monetary report[90] consists the planned figures of sustainable development that MNCs, working in Libya, are obliged to achieve. Gadhafi Institution for Development is one of that national projects; this institution has been led by Saif El-Islam, Colonel Gadhafi's Son too and signed several agreements[91] of sustainable

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[90] Source:
http://web.archive.org/web/20111020230451/http://noclibya.com.ly/index.php?option=com_content&task=view&id=4545&Itemid=55

[91] For example: Agreement signed with Eni Oil & Gas (Italian MNC) as stated in http://web.archive.org/web/20100929223509/http://noclibya.com.ly/index.php?option=com_content&task=view&id=2633&Itemid=70.

development with many MNCs investing in oil sector in Libya. The pre-Arab Spring period saw CSR disclosure improve on 2008-2009 levels in the Arabic websites of JVCs, but not in NCs. The sector was seeking two main strategies: job localisation, HR development (as being socially responsible).

The 63 days between the beginning of the Arab Spring and the start of Libya's revolution saw oil companies massively increase their CSR disclosure. For instance, eight postings about job vacancies concerned with job localisation on their Arabic websites; nearly the third of published all along 2010 (see Table 31). Furthermore, different volume of sustainability reports has flooded in this period. During the 63 days 5 oil companies disclosed several of such reports (12) more than pre-revolution period (9) as shown in Appendix 9. Generally, the performance of the 5 disclosing oil companies reached a record—63 data records and relative weight at 270% of 2008-2009—in respect to its very short duration compared to other periods as shown in Appendix 9.

When Libya's revolution came, it of course had a major impact on all organisational functions within the NOC and the other oil companies in Libya, including CSR disclosure. As the chairman of the NOC explained in an interview with the *Wall Street Journal* in February 2011, this was mainly down to the staff shortages which followed the mass evacuation of employees.

> "*The Chairman of NOC highlighted ... that despite the decline in oil production, shipping operations have stopped, and he noted that the evacuation of massive numbers of staff from many operational locations was the main reason.*"[92]

Internet services were suspended in Libya between 4th March 2011 and 22nd August 2011 (Howard & Hussain, 2013a, p. 75). In the three months from the start of the Arab Spring in Tunisia on 17th December 2010 (Eltantawy & Wiest, 2011; Ruthven, 2016) to the beginning of internet services suspension, NOC and three other companies between them published more than two-fifths of the CSR information disclosed across the whole of 2010-2011. Six out of the thirteen companies in the research sample have

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[92] NOC Arabic version website:
http://web.archive.org/web/20110703085248/http://noclibya.com.ly/. Accessed 25/09/2016.

websites hosted by foreign service providers[93], but only two – NOC and Waha Oil Company – have websites in the archive from the suspension period[94]. NOC's Arabic version website had been archived nine times by the date of internet connection was restored, while Waha's website had been archived once. The archived versions of NOC websites from this period are significant because of the company's position at the heart of Libya's oil sector, and because they seem to mark a turning point in its disclosure strategy. Accordingly, the AVW and EVW of NOC archived on 29th July 2011 was chosen from the nine available versions as an additional access data point.

Surprisingly, NOC did not update the English version of its website at all during intra-revolution period[95]. Since domestic stakeholders were unable to access the internet at the time, NOC's focus on its Arabic website cannot be explained simply as a response to external calls for more society-oriented CSR disclosure. This unexpected way of using online media may highlight the absence of stakeholders' linguistic-specificity and increases the ambiguity around the real reason for launching EVWs of companies working in a country does not consider English language as a second language (British Council, 2012; Najeeb, 2013).

During the intra-revolution period, 98% of CSR information on the AVW of NOC (then it is the only active website in the oil sector) was about community and employee engagement. It is perhaps ironic that the state-owned oil company chose a time of revolution to seek greater communication with its stakeholders, though other regimes have tried similar tactics at times of unrest (e.g. the Shah of Iran in 1977) (Muhl, 1990). Other web information was very limited; for instance, the company stopped updating oil prices on 18th March 2011[96].

Foreign stakeholders have affected on/by the consequences of the political crisis. Identifying the geographic distribution of foreign stakeholders might help

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[93] As of September 2016, according to https://check-host.net.

[94] Libyan Spider, the current registrar of Waha's website, explained (via email) that www.archive.org was able to capture the website during the internet suspension because the host was not in Libya at that time.

[95] All archived versions from Apr 23rd to July 29th 2011 have the same content. See http://web.archive.org/web/20110601000000*/http://en.noclibya.com.ly/ .

[96] See http://web.archive.org/web/20111008044541/http://noclibya.com.ly/index.php?option=com_content&task=blogsection&id=18&Itemid=94. Accessed 24/09/2016.

understanding the probable implication of their role in the crisis in respect to the significance of their businesses in Libya.

Using www.archive.org, 34 data records of "online guests" published on home-page of AVW of NOC from October 2010 to January 2012 have been checked. Of them, 9 data records have been published during banning internet services in Libya, from Feb to Aug 2011. During these six months NOC website, which is hosted in the UK, cannot be accessed by domestic stakeholders. The average number of 'online guests' declined by 43% and this percentage has been restored to its original level before banning internet once internet services reconnected in Aug 2011 as shown in Figure 21. During intra-revolution period, the average peak time for online visitors was three or four hours (approx. 15:00 +0 GMT) ahead than it was before and after the ban (approx. 11:30 +0 GMT).

This suggests, first, that nearly a half of the online stakeholders are not from the local community and, consequently, they are unlikely to be interested CSR disclosure related to the social domain. Secondly, the reason for the direction of the shift of peak-time is that the site is being accessed by the biggest internet population (and group of potential stakeholders) in the world[97]. They are, first, Europe-based stakeholders of which the significant foreign investors of Libyan oil sector are a part[98]. Secondly, stakeholders from central and eastern Asia. However, Asia-based companies have less investments in the oil sector than it did in other sectors[99]. Furthermore, they also have less presence in Libyan oil sector than European oil companies[100] (I. Ali & Harvie, 2013). Finally, despite a half of Web stakeholders are mostly foreigners, all online-guests metrics of this analysis have been crawled exclusively from AVW of NOC only. This approves that web-based data substantially does not require linguistic specificity to be accessed.

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[97] http://geography.oii.ox.ac.uk/wp-content/uploads/2013/06/InternetPopulation2011_HexCartogram_v7-01.png. Accessed 24/09/2016.

[98] Source: www.noc.ly/index.php/en/companies-2

[99] In 2011, 75% of Chinese construction firms were invested in Libya. Collectively, they were involved in around 50 projects worth 18 billion USD (Wang & Stenberg, 2014, p. 78).

[100] Source: www.noc.ly/index.php/en/companies-2

Accordingly, the investors of Libyan oil sector, who are not interested in CSR information related to social domain, are likely to be the substantial portion of online stakeholders penetrating from abroad on NOC website.

Figure 21: Geographical distribution of NOC's web stakeholders (Arabic website)
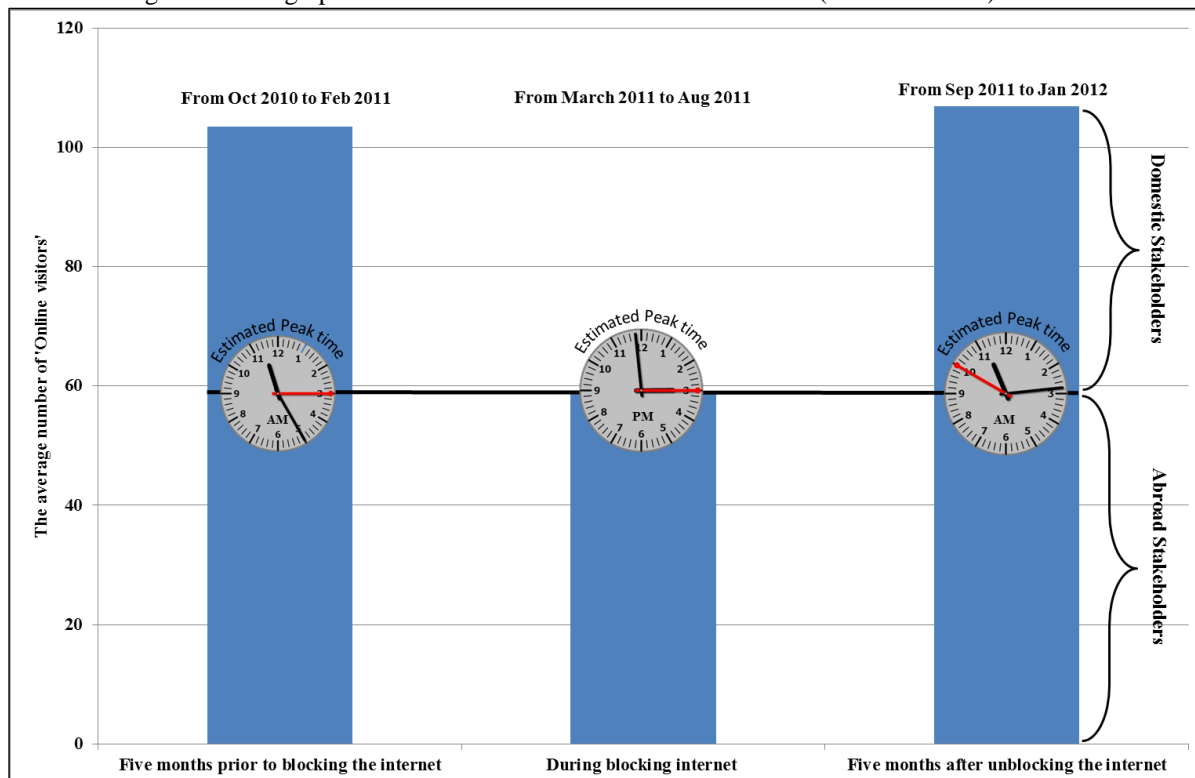
In the first four months after the revolution, CSR disclosure in the sector mainly took the form of messages from newly appointed transitional committees prior to employing new CEOs or maintaining all/some members of the committees. An ambitious start-up in CSR disclosure in NCs and JVCs, unlike NOC, was seen. Four companies, out of seven disclosing companies in 2010-2011, published CSR information on more 11% (in NCs) and 6% (in JVCs) of their whole web hierarchies; that was achieved just in four months. In contrast, just 20% of four NCs web hierarchies and 10% of two JVCs web hierarchies contain CSR information by the end of pre-Arab Spring period (more than eleven months). This disclosure was in Arabic, while the disclosure in English was not observed until March 2012.

This period has been flooded by great number of data records found in newly employed chairmen messages as shown in Appendix 9. Eleven data records have been collected from 3 different messages stated in different events and published on AVWs of NOC and Zuetina oil company during the last 4 months of 2011. 'Community' and then 'employees' are exclusively targeted by these messages in respect of CSR

contents. Beyond CSR perspective, these messages as whole highlight the significance of oil production—which had been suspended for around six months until August 2011—by raising employees morale who indeed faced challenges to recovery oil production at its original levels in pre-revolution period.

Table 32: the main title of CSR disclosure during the political crisis (2010-2011) on Arabic websites

Community		Consumer		Employee		Environment		HS&E	
Job vacancies, Job nationalisation, Honouring martyrs	7 Firms[101]	Advertising, Promises of improvement	2 Firms	Training programmes in different fields	8 Firms	Environmental protection: focus on pollution	4 Firms	Policies, tender announcement for comprehensive HS&E system	7 Firms

In general, the analysis of the volume of CSR information disclosed by companies in research sample reveals that across the eight years, public sector companies published more than the private sector. Oil companies working as private sector have first disclosed after the revolution. Breaking the data down by language shows that disclosure was targeted mainly local stakeholders before the revolution and foreigners after it. In addition to the dependence of oil companies as they are often foreign individual or state companies[102], the reluctance of these companies to come back to Libya after the crisis has probably pushed more NCs to disclose in English rather than in Arabic as shown in Table 33.

Surprisingly, post-revolution period witnessed a massive increase of the volume of CSR disclosure (26,563 words) of NCs, compared to JVCs (7,967 words) and NOC (24,182 words), as presented in Table 33. This increase perhaps is unexpectedly the second wave of CSR disclosure and, probably, practice after the historical disclosure of NOC during pre-revolution era (59,912 words) when it was a leader of online media.

The centralised role of NOC in CSR-related online media, from volume perspective, is ironically found according to the figures presented in Table 33 and Appendix 12. Two thirds of the total volume of CSR disclosure of oil sector has been published by NOC during pre-revolution era (59,912 ÷ 93,390). This significant proportion has sharply shrunken after revolution, merely two fifths.

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[101] Not all companies focused on the same topics. The table includes only those CSR strategies recording the highest frequency of textual references.

[102] In Libyan oil sector, there are EPSA and JVCs more than national companies http://noc.ly/index.php/en/companies-2 .

NCs have disclosed in-depth (and probably more reliable) CSR information more than all other type of firms (NOC and JVCs) as shown in Table 33; especially before revolution.

Table 33: The volume of CSR disclosure (in words) regarding types of ownership on both EVWs and AVWs together.

Type of Ownership	Pre-revolution (from 2008 to 2011)			Post-revolution (from 2012 to 2015)			The most disclosing (JVCs or NCs)
	JVCs	NCs	NOC	JVCs	NCs	NOC	
Community	1,775	1,254	35,141	1,764	3,605	10,335	NCs
Customer	110	427	436	239	1,502	359	NCs
Employee	8,107	3,991	14,172	1,961	10,213	6,232	NCs
Environment	2,519	672	7,708	2,371	1,116	6,926	JVCs
HS&E	13,109	1,695	2,455	1,632	10,127	330	JVCs
Total	**25,620**	**7,858**	**59,912**	**7,967**	**26,563**	**24,182**	**The same**
No of data records as shown in **Error! Not a valid result for table.**, Part A	389	82	536	153	432	390	–
The logarithmic average (words / data record)	27	69	53	39	31	39	–
Public Sector (% of the total volume)	100%	100%	100%	100%	98%	100%	–
Private Sector (% of the total volume)	-	0%	-	-	2%	-	-

As mention in Chapter Five, private oil companies do not significantly disclose CSR & sustainability information. Two companies (out of 13) disclosed 2% of the total volume of CSR disclosure during post-revolution period. This finding significantly contrasts with Aldrugi's (2013) findings.

Private companies activities' *sizes* are notable smaller than public sector (Abdalaziz, 2012) in the research sample. In fact, Aldrugi (2013) does not include *national private* oil companies in the research sample, instead only foreign companies have been added to the sample as private companies. Hence, the findings of his research can be described as [private oil companies ➔ foreign oil companies ➔ *high* disclosure] while it is, in this research study, [private oil companies ➔ national oil companies ➔ *low* disclosure]. Accordingly, JVCs are likely to be the foreign companies that Aldrugi (2013) studied.

7.3 Changes in CSR disclosure qualities

The aim of this section is to help determining whether the probable change in CSR disclosure qualities (and quantities) is used as legitimation strategies suggested by (Lindblom, 1994; Oliver, 1991; Suchman, 1995). The potential findings of this section shall be triangulated with interviewees' perceptions—question 22 is specifically for the findings of this section—in Chapter Eight.

One of revolution consequences of institutional CSR has been its impact on CSR strategy. Cross-sectional analysis of community-related disclosure on AVWs over the eight years of the study reveals how the focus of this strategy has change as shown in Figure 22; as different managers have probably sought to address the demands of different stakeholder groups (Deegan, 2002).

Figure 22: Cross-sectional analysis[103] of community-related disclosure in Arabic

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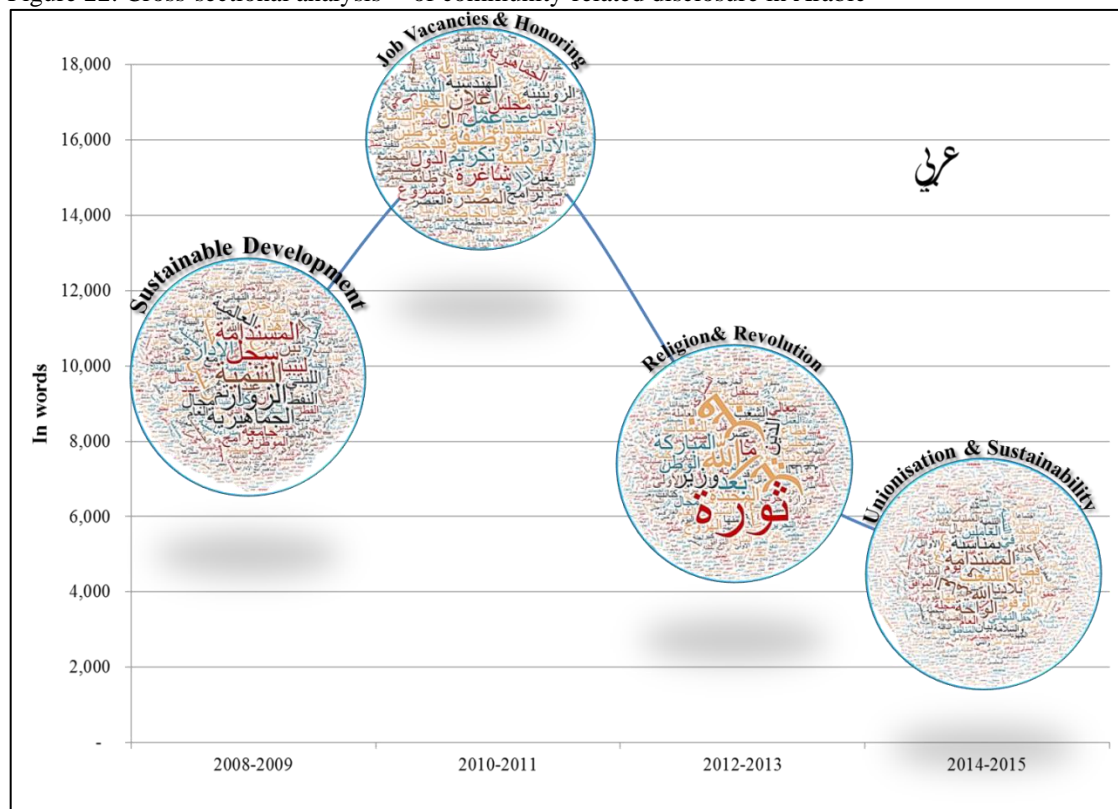
[103] The Free Online wordle Generator and Tag Cloud Creator were used to identify the main topics of community engagement disclosure. It was necessary to exclude the prepositions from the analysed text (e.g. من, إلى and عن) to obtain accurate results (prepositions in Arabic can prevent other word categories from being recognised in a 'Wordle'). See http://www.wordclouds.com.

In 2008-2009, seven companies were disclosing community-related information – most (84% of all observations) by the NOC. The analysis also revealed 40 anonymous stakeholders' comments posted on NOC website, most of which are complaints about employment issues, while a few talked about environmental issues. The comments point to an improvement in company-stakeholder communication (Ros-Diego & Castelló-Martínez, 2012), though this was not sustained.

In 2010-2011, oil companies perhaps sought to respond to societal expectations by focusing on employment, though their announcements of new job opportunities did not generally mention specific job requirements or qualifications. The archive yielded this example from the NOC website:

> "Article 1: All sixth-year graduates majoring in oil engineering,
> who have participated in the training programme, must be employed
> by the company mentioned in front of his/her name in the list
> below:…..."[104]

The number of CSR data records entitled "job vacancies" trebled between 2008-2009 and 2010-2011, to plummet once more (by 80%) in 2012-2013 as shown in Appendix 9. In 2012-2013, cultural and revolutionary discourse became increasingly religious in orientation. These expressions mainly consist words and phrases such as 'revolution', 'Allah' …etc.

Figure 22 shows that the main quality of community disclosure in 2014-2015 has changed for the fourth time, in eight years, to 'unionisation' using phrases such as 'Libyan people', 'our country'…etc. This period witnessed returning of 'sustainability' issues for the first time since 2008-2009 as presented in wordle in Figure 22.

The change in the extent of, or variation in-between, oil companies' participation in CSR disclosure as shown in Table 34 may support the inferred relationship between political revolutions such as the Arab Spring and institutional CSR disclosure and its stability.

Table 34: Probable influence of political stability on CSR community disclosure of Libyan companies

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[104] National Oil Corporation, 5/8/2010, Translated from Arabic, accessed at:
http://web.archive.org/web/20101216190000/http://noclibya.com.ly/index.php?option=com_docma n&task=doc_view&gid=487

Years \\ Description	1999	2000	2001	2002	2003	2004	2005	2006-2007	2008-2009	2010-2011	2012-2013	2014-2015
# of disclosing companies (% of research sample)	78%	75%	77%	84%	70%	70%	70%		67%	58%	67%	83%
Variation[105]	5%				0%			N/A	15%			
Scholars	(Pratten & Mashat, 2009)				(Elmogla, 2009)				This study			
Data source	Annual reports				Annual reports				Websites			
Are oil firms included?	No				Yes				Yes			

7.4 The inter-consistency of CSR agendas

It is also notable that JVCs seem to have been more consistent in their disclosure than state-owned Libyan companies, most of whom saw their board of directors dismissed after 2011. Inter-consistency between the volumes of all types of CSR disclosure over the research period are in general higher in NCs, regardless of language. NCs' CSR disclosures were longitudinally less organised in EVWs in terms of inter-significance (see breakdown of 2008-2009 in Table 35). For AVWs in NCs, especially in the last period 2014-2015, has shown peculiar figures of categorising CSR disclosure. According to the collected data, the thirteen oil companies disclosed in declining trend of variations. This means comprehensive consideration of all types of CSR disclosure has been recently seen in most oil companies, especially NOC and NCs, compared to earlier periods.

Table 35: The heterogeneity of considering all types of CSR disclosure in specific group of companies and the inter-consistency of CSR agendas regarding the significance of different types of CSR information

Lang.	Type of ownership	2008-2009 (Inter-significance of CSR disclosure)					Variations[106]				
		Comm.	Cons.	Empl.	Envi.	HS&E	2008-2009	2010-2011	2012-2013	2014-2015	For 8 Years
AVWs	All companies and NOC	32%	0%	36%	15%	17%	72%	56%	83%	31%	**59%**
	National companies	31%	0%	31%	16%	22%	65%	42%	73%	30%	**51%**
	Joint venture companies	30%	0%	47%	10%	13%	92%	72%	140%	47%	**86%**
EVWs	All companies and NOC	17%	4%	34%	21%	23%	54%	83%	54%	35%	**54%**
	National companies	0%	0%	0%	57%	43%	139%	⊘[107]	93%	28%	**120%**
	Joint venture companies	13%	3%	43%	13%	27%	77%	97%	48%	61%	**67%**

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[105] For comparability's sake, the figures for this study (from 2008 to 2015) combine those for Arabic websites (variation 12%) and English websites (variation 54%).

[106] Variation = (standard deviation ÷ average) of CSR disclosures' inter-significances. The lower the variation of inter-significance of different types of CSR disclosures in specific group of companies, the higher the homogeneity of considering all types of CSR disclosure in the same group of companies.

[107] ⊘: No disclosure.

Lang.	Type of ownership	2008-2009 (Inter-significance of CSR disclosure)					Variations[106]				
		Comm.	Cons.	Empl.	Envi.	HS&E	2008-2009	2010-2011	2012-2013	2014-2015	For 8 Years
All websites	All companies and NOC	26%	2%	35%	18%	19%	62%	58%	53%	19%	**47%**
	National companies	16%	0%	16%	36%	32%	73%	42%	51%	27%	**56%**
	Joint venture companies	22%	2%	45%	12%	20%	80%	66%	85%	33%	**63%**

7.5 Measuring the reliability of CSR information

One of the major findings is determining commensurably the *reliability* of the collected data from perspective of chronological homogeneity (timing regularity) and how, and why, it has been affected probably by/on political events during the eight years.

On the light of pragmatic legitimacy (Suchman, 1995) which is based on the extent of personal rewards of stakeholders or organizations (one from each other) as they perceive it or as they are influenced, the used instruments in this section have been facilitated by a set research methods help to determine commensurably the reliability of Web CSR disclosure (cf. Clément and Searcy, 2012; Dardor, 2009; Eghliaow, 2013; Lock and Seele, 2016; Patrick and Liong, 2012). This may lead to identify the level of stakeholders' satisfaction with CSR practice and disclosure in Libyan oil sector.

In Chapter three, researcher illustrated that legitimacy conflict may emerge between organizations (represented by managers), who prefer the flexibility of symbolic management, and stakeholders who seek real [and most reliable] reactions from organization (Ashforth & Gibbs, 1990). The descriptive analysis in this section aims to measure commensurably the reliability of CSR disclosure.

Table 36 shows that, generally, CSR information published on websites by the pre-revolution managements were (Skewness = -0.36 in 2008-2009 and 0.41 in 2010-2011) more reliable than post-revolution managements (Skewness = -0.66 in 2012-2013 and -0.66 in 2014-2015); especially on AVWs which are perhaps more reliable than EVWs in biennial basis. The two overall (for 8 Years) figures of Skewness Coefficients (SCs) of EVW (-0.12) and AVW (0.50) of NOC provide additional statistical evidence that during post-revolution, unlike pre-revolution, period disclosure in English language was relatively prioritised ahead of AVW.

The absolute SCs correlate significantly and negatively with the volume of CSR disclosure, -0.49***, as shown in Table 36. This means that the collected data, in general, is naturally distributed. In other words, the increase of data records makes their distribution over the time line [from 2008 to 2015] more symmetric and, consequently, SCs are closer to zero (Sears & Trennepohl, 1986). Moreover, publishing CSR disclosure on AVWs and EVWs *together* is perhaps in response to tremendous events and occasions with low level of selectivity.

However, deeply digging the data may reveal different results from sectorial level. For instance, AVW of NOC saw a longitudinal positive correlation (0.91*) during the eight years. This means that the dramatic change in the number data records (volume) of CSR disclosure on AVW of NOC as shown in Appendix 10 is unlikely to be normally grown/decline, unlike EVW. Instead, these longitudinal alterations in the number of CSR observations on AVW of NOC seem to be, in general, instantly published for specific purposes, events and occasions. The massive (and highly skewed) disclosure on AVW of NOC during pre-Arab spring and, in contrary, the lowest volume (and SC) ever of the same firm in 2014-2015 are probably evidence about how massively publishing was unstable or unsterilized to return at the end to its default levels. What makes EVW of NOC correlate differently (-0.79**) is that what have been published over the eight years (202) is less than the number of observations found on AVW during pre-Arab spring period only (208), which is shorter than a year, as shown in Appendix 10 part A and B. The timing of publishing CSR information at level of over-capability (at least in NOC) is lack of regularity and, consequently, reliability.

Table 36: The extent of timing regularity (Skewness) of publishing CSR information of websites of oil companies in Libya.

Website versions	Types of Ownership	2008-2009	2010-2011					2012-2013	2014-2015	For 8 Years	Correlation[108] with # of data records
			Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	2010-2011				
Arabic	NOC	0.67	-1.45	1.56	1.54	0.17	1.02	0.74	-0.01	**0.50**	0.91*
	NCs	0.95	0.11	-	-	-2.34	1.38	-0.38	-0.04	**-0.73**	-0.94
	JVCs	-1.31	-0.22	0.12	-	-0.30	0.68	1.39	-0.13	**0.49**	-0.65*
	All firms	**0.41**	**-0.83**	**1.54**	**1.54**	**-0.06**	**0.59**	**0.55**	**-0.48**	**0.21**	0.01**

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[108] It has been calculated using absolute Skewness Coefficients and number of (data records) published CSR information as shown in Appendix 10 (Part: A) of biennial periods only.

Website versions	Types of Ownership	2008-2009	2010-2011					2012-2013	2014-2015	For 8 Years	Correlation[108] with # of data records
			Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	2010-2011				
English	NOC	-0.61	-0.40	[0]	-	-	-1.45	-2.40	-0.47	**-0.12**	-0.79**
	NCs	0.00	ⓘ	-	-	-	ⓘ	1.11	-0.33	**-1.09**	-0.68
	JVCs	-1.50	2.23	1.37	-	ⓘ	3.31	0.29	-2.20	**1.49**	0.71
	All firms	**-1.23**	**1.97**	**3.95**	-	ⓘ	**1.18**	**1.12**	**-0.79**	**0.28**	-0.20*
Arabic & English	NOC	0.30	-1.50	1.75	1.54	0.17	0.86	0.32	-0.42	**0.39**	0.79**
	NCs	0.80	0.17	-	-	-2.34	1.42	0.07	-0.39	**-0.93**	-0.80
	JVCs	-1.39	1.11	2.22	-	-0.43	1.28	0.82	-1.16	**1.12**	0.80
	All firms	**-0.36**	**-0.25**	**1.68**	**1.54**	**-0.10**	**0.41**	**0.66**	**-0.66**	**0.25**	-0.49***

* P-value ≤ 0.05; ** P-value ≤ 0.01; *** P-value ≤ 0.001 (student's t-test, two-tails, two equal and independent samples of variables)

Legends:

'ⓘ' the number of data records is less than 3; so, they are invalid inputs for Skewness equation. However, these few data records could yet influence the figures of 'Arabic & English' section in the columns (periods) contain 'ⓘ' (e.g. NCs in 2010-2011).

'[0]' All the 17 data records on NOC English version websites during pre-revolution period have been published in the same date, 16/12/2010; so, they are invalid inputs for Skewness equation.

Comparative analysis of Skewness Coefficients (SCs) may help to identify the timing mechanism of disclosing CSR information bilingually and, consequently, this could perhaps help to know the extent of the reliance on this version of websites. The probable linguistic specificity of different stakeholders' categories can be, to some degrees, judged too.

As illustrated in research method, not all SCs can be a basis of bilingual comparison over all groups of oil companies. The underlined figures shown in Table 37 indicate to matching between the centres of time-spans of CSR disclosure on both AVWs and EVWs. NOC and most of JVCs (5 companies out of 6) have launched bilingual websites regardless of the consistency of disclosing CSR information on both versions of websites. During the period from 2008 to 2011, There is no evidence of launching bilingual websites by five NCs out of six. This could be because of the data availability that hangs on the only data source on which researcher relies to access the earlier versions of websites, www.archive.org. Since 2012, just 4 NCs (out of 6) have been observed. Hence, the figures of NCs and, consequently, the figures of 'all firms' presented in Table 37 have been excluded. The findings of comparative analysis based on the underlined figures of NOC and JVC shown in Table 37 using SCs, in case of sufficient inputs, presented in Table 36.

Table 37: The chronological map of the centres of the actual time-spans of publishing CSR information on websites of oil companies in quarterly basis.

Lang.	Types of Ownership	2008-2009	2010-2011					2012-2013	2014-2015	For 8 Years
			Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	2010-2011			
Arabic	NOC	Q1-2009	<u>Q2-2010</u>	Q1-2011	Q2-2011	Q4-2011	Q1-2011	Q4-2012	<u>Q1-2015</u>	<u>Q4-2011</u>
	NCs	Q4-2008	Q2-2010	Q1-2011	-	Q4-2011	Q1-2011	Q4-2012	Q1-2015	Q4-2011
	JVCs	<u>Q1-2009</u>	Q2-2010	Q4-2010	-	Q4-2011	<u>Q4-2010</u>	Q4-2012	Q1-2015	Q1-2012
	All firms	Q4-2008	Q2-2010	Q1-2011	Q2-2011	Q4-2011	Q1-2011	Q4-2012	Q1-2015	Q4-2011
English	NOC	Q4-2008	<u>Q2-2010</u>	Q4-2010	-	-	Q2-2010	Q2-2012	<u>Q1-2015</u>	<u>Q4-2011</u>
	NCs	Q1-2009	Q1-2010	-	-	-	Q1-2010	Q1-2013	Q4-2014	Q1-2012
	JVCs	<u>Q1-2009</u>	Q1-2010	Q1-2011	-	Q4-2011	<u>Q4-2010</u>	Q3-2012	Q2-2015	Q4-2011
	All firms	Q4-2008	Q2-2010	Q1-2011	-	Q4-2011	Q4-2010	Q1-2013	Q4-2014	Q4-2011

There are five (underlined) cases can be studied, three for NOC and two about JVCs as shown in Table 37. The only state of concurrent bilingual publishing of CSR information has been found on websites of JVCs in 2008-2009 when the SCs of the dates of publishing of CSR information on both versions of websites were close to each other, -1.31 on AVWs and -1.50 on EVWs. The centre of time-spam of both websites in Q1-2009 and both SCs were negative. This means that most of CSR information of that period have been published during 2009. However, this level of timing harmony hides great gap between the volume of disclosure on both EVWs and AVWs, 245 and 32 data records respectively, as shown in Appendix 10, Part A.

Out of the five cases, there are four biennial-basis cases of concurrent bilingual publishing CSR information as presented in Table 37. In each of the four cases SC rates of AVWs are different from EVWs. For example, during Pre-Arab spring SC rate in AVW of NOC is -1.45 while it is -0.40 on EVW as shown in Table 36. In this case, for some reason, NOC has started publishing on EVW before AVW. The case of JVC during 2010-2011 is the same as NOC during pre-Arab spring. In contrary, the other two cases (NOC in 2014-2015 and JVC in 2008-2009) reveal that publishing on AVWs was prior to EVWs. Accordingly, it is not clear whether the concurrency of publishing CSR & sustainability information is based on bilingual perspective or not. However, it is worth saying that all other cases (rather than these four cases) presented in Table 36 and Table 37 are not sufficient for such analysis from concurrency perspective since the actual time-span in each of them is bilingually not the same as shown in Table 37.

2010-2011 witnessed level of timing difference of publishing bilingually CSR information by approaching CSR disclosure on EVWs of JVCs during the very beginning of 2010. This version of websites saw positive (and peculiar) SC of 3.31, while the timing of CSR information on AVWs have been positively skewed (and more regular) at less level, 0.68.

During pre-Arab spring (2010), CSR information on AVW of NOC has been increasingly published by time due to large negative SC, -1.45. The lack of concurrency of bilingual publishing CSR information was clear due to SC of EVW three times greater (and more regular) than AVW, -0.40. As mentioned earlier in Table 36, the difference could be attributed, to some degrees, to the wider gap of disclosure volume has been found between AVW and EVW of NOC, 208 and 30 data records respectively, as shown in Appendix 10 (Part: B). This contrasts with the case of concurrent bilingual disclosure on websites of JVCs in 2008-2009 as illustrated earlier.

In 2014-2015, NOC has published CSR information in 87 different times on AVW at extremely high-level timing regularity, SC = -0.01. What have been published on EVW of NOC during the same period are 66 data records of CSR information that were relatively unregular in terms of timing, SC is -0.47. In this period, comprehensive reconstruction has been made on website of NOC and the first observation, by www.archive.org, of the *new-look* website, and probably performance too, since July 2014.

It is worth saying that, unlike AVW of NOC in 2008, this website are not featured by any Web 2.0 techniques (Chiang, Huang, & Huang, 2009; Wolf, Maxim, Sims, Julian, & Yang, 2015) such as public commentary console makes stakeholders able to submit their perceptions about published information. 33 commentary data records about CSR information have been found on AVW of NOC during 2008. These data records are textual contents have been submitted by stakeholders (anonymously) engaging different 'community' and 'employee' issues. This could decrease the reliability for which web 2.0 features are originally introduced (Grosseck, 2009); especially, for recently launched websites.

The last case of comparable bilingualism in respect to SCs is on NOC website 'for 8 years' as shown in Table 37. Despite the unique regularity of publishing CSR

information on AVW of NOC, the overall SC of CSR disclosure on AVW of NOC (0.50) indicates to longitudinal disturbance of disclosure; compared to CSR information published on EVW which is skewed at -0.12.

To sum up, measuring the regularity of publishing CSR information on AVWs, especially NOC, reveals that the timing disturbance is clearly found during the eight years due to the significant negative correlation (-0.20*) between the number of data records and the SCs. In general, CSR disclosure on EVW is likely to be far from being influenced by exceptional events. The general landscape of concurrent publishing in bilingual basis is poor; especially on NCs websites. This might support either the independency of disclosing CSR information bilingually or the prioritisation of the national language (Arabic) ahead of English language during the eight years. However, post-revolution period witnessed, according to the regularity analysis, notable consideration of English language compared to pre-revolution language. This change in the structure of bilingual CSR agendas of oil companies did not shorten the concurrent gap in publishing CSR disclosure bilingually.

Another approach of reliability of CSR disclosure is the **transparency**. This helps to determine the change in the reliability (from different perspective) of CSR disclosure of oil companies working in Libyan oil sector caused by Arab spring in Libya.

Allam & Lymer (2003) point out that the PDF file is the most common format for saving reports such as financial reports, but none of the thirteen companies had published any type of annual report or integrated report on their website[109]. This contrasts with other oil companies working in Meddle east; such as Qatar (Zubek & Mashat, 2015). 15% of the textual CSR information (mostly standalone CSR reports) was published in an offline format (PDF or DOC file)[110]; the remaining 85% (general announcements, news, tenders etc) was published in an online file format (HTML). Most standalone reports were published by just four NCs and JVCs in addition to NOC.

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[109] In a few observations, there are broken web links to annual reports apparently saved as a PDF file. Capture had failed because the URL was no longer available or the server was down (Homayoun, Rahman, & Bashiri, 2011, p. 11887). This is explained in https://archive.org/about/faqs.php#18.
[110] Similarly, 11% of Egyptian companies publish CSR information in offline file format (Arafa, 2012, p. 198).

The EVWs in the sample focused mainly on HS&E disclosure, community engagement and treatment of employees.

However, majority of these reports are not exclusively involved in CSR & sustainability issues. Over more than 80 versions of websites have been accessed in this study; two HS&E online reports published in two different oil companies [111].

Table 38: The analysis of data format (online/offline) on websites of oil companies from 2008 to 2015.

Website Version	Type of Disclosure	Offline files		Online	Total volume (in words)	% Offline Data of the total volume		
		Doc	PDF	HTML		Pre-Revolution	Post-Revolution	For 8 Years
Arabic	Community	180	90	51,343	51,613	0.4%	0.8%	0.5%
	Customer	-	73	1,494	1,567	0.0%	9.4%	4.7%
	Employee	498	1,538	34,587	36,623	4.5%	8.0%	5.6%
	Environment	9	50	16,887	16,946	0.0%	0.8%	0.3%
	HS & E	-	6,936	10,001	16,937	15.2%	59.6%	41.0%
	Total	**687**	**8,687**	**114,312**	**123,686**	**3.0%**	**15.8%**	**7.6%**
English	Community	4,715	29	4,564	9,308	71.9%	1.1%	51.0%
	Customer	-	-	3,387	3,387	0.0%	0.0%	0.0%
	Employee	100	272	14,117	14,489	5.2%	1.1%	2.6%
	Environment	63	8	7,594	7,665	1.1%	0.7%	0.9%
	HS & E	-	9,033	4,587	13,620	84.8%	0.8%	66.3%
	Total	**4,878**	**9,342**	**34,249**	**48,469**	**53.2%**	**0.8%**	**29.3%**
Grand Total		5,565	18,029	148,561	172,155	15.8%	11.0%	13.7%

Table 38 shows a great support to the CSR information related to HS&E in respect of publishing downloadable contents. Former managements, during pre-revolution era (2008-2011), saw notable consideration of providing stakeholders with offline readable and printable (and sometimes editable) stand-alone reports; compared to post-revolution (2012-2015) managements. EVWs are the place where most offline CSR information is disclosed; especially before revolution.

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[111] **First report:** Occupational safety and its role within the industrial facilities study and analysis of work-related injuries in Sirte Company for the year 2013; Sirte Oil Company; published in Arabic in 1st Feb 2015; available online at:
http://web.archive.org/web/20160508231131/http://sirteoil.com.ly/pdf/0WMXOSPLGoEUNj83L83.pdf
Second report: Health, Safety and Environment (HSE) Contractual Requirements; Waha Oil Company; published in English in September 2009; available online at:
https://web.archive.org/web/20100306215627/http://www.wahaoil.net/Section%20H007-%20HSE%20Contractual%20Requirements%20for%20Contractors%20(Rev%201)%20Sept%202009.pdf

Appendix 11 shows that JVCs have disclosed, before revolution, CSR information in offline format on AVWs (1060 words) and EVWs (9150 + 32), while NCs disclosed (500 words only) on both websites during pre-revolution period.

The third, and the last, method of measuring reliability is based of **Cronbach's alpha** test using SPSS. This statistical test is based on the Number of Data Records (NDR) of CSR & sustainability disclosure. It helps to determine the change in the reliability (from different perspective) of CSR disclosure of oil companies working in Libyan oil sector caused by Arab spring in Libya.

Cronbach's test shall be conducted in two dataset structures as shown in Appendix 10, Part A. First, NDR regarding the five types of CSR & sustainability information × four periods × two versions of websites. This dataset structure is equivalent to the horizontal orientation of Appendix 10, Part A. Secondly, NDR of CSR & sustainability disclosure regarding the three types of ownerships × five different types of CSR disclosure × two versions of websites. This dataset structure is vertically derived from Appendix 10, Part A.

The data analysis regarding the five types of CSR disclosure (regardless of types of ownerships) is produced Cronbach coefficient of 0.692 for NDR collected from AVW and 0.665 on EVWs. This reflects, first, the reliability of CSR & sustainability disclosure from NDR perspective and, secondly, there is no significant difference between both versions of websites in terms of Cronbach coefficients.

Table 39: The most and lowest influential type of CSR disclosure according to the NEW Cronbach's Alpha in case of deleting the item.

Types of CSR disclosure	Cronbach's Alpha if Item Deleted	
	English Version Websites	Arabic Version Websites
Community engagement	0.631	0.550
Customer Protection/engagement	0.670 ↓	0.727
Employee Treatments	0.425 ↑	0.364 ↑
Environment	0.628	0.621
HS&E	0.633	0.730 ↓
N	*5*	*5*

Legends: ↓ the lowest; ↑ the highest reliable types of CSR disclosure.

According to Cronbach's test, Table 39 shows that the 'employee treatment' is the most reliable types of CSR disclosure in respect of NDR in different periods. This

is because deleting (or excluding) the data related to 'employee treatment' decreases uniquely Cronbach's Alpha to almost a half (0.364) of the current value (0.692). All types of CSR disclosure related to risk management are at the lowest level of reliability of web-based CSR contents compared to those related to social domain.

Table 40 shows that the data analysis regarding the three types of ownerships during the four periods is produced Cronbach's coefficients of JVCs (0.642), NCs (0.807), NOC (0.924) and all firms (0.938) for NDR collected from both versions of websites. According to Cronbach's test, CSR & sustainability information published during post-revolution period is more reliable than pre-revolution period.

Table 40: The most and lowest influential type of ownerships according to the NEW Cronbach's Alpha in case of deleting the item.

Types of Ownerships	Cronbach's Alpha if Item Deleted			
	JVCs	NCs	NOC	All firms
2008-2009	0.909 ↓	0.793	0.863	**0.939 ↓**
2010-2011	0.509 ↑	0.813 ↓	0.942	**0.932**
2012-2013	0.616	0.593 ↑	0.854 ↑	**0.885 ↑**
2014-2015	0.513	0.728	0.947 ↓	**0.917**
N	*4*	*4*	*4*	*4*

Legends: ↓ the lowest; ↑ the highest reliable period from CSR disclosure perspective.

During pre-revolution period (2008 to 2011), neither JVCs nor NCs disclosed competitively reliable CSR & sustainability information as shown in Table 40. Since 2012, great improvement in the reliability of published information of NCs was in parallel to the notable decrease in the reliability of CSR & sustainability disclosure of JVCs.

7.6 Measuring the Probable Centralisation of Online Media of Oil Sector

This section underlines the role of principal/central institutions [usually large firms] in legitimation process from strategic (Suchman, 1995) or institutional (Sonpar et al., 2010) perspectives. Libyan oil sector is institutionally structured with central firm (NOC) which owns the concessional contracts of oil operations and, probably, it has *centralized role* in legitimation process from CSR perspective.

In triangulation with Chapter Eight (sub-theme *8.4.2 Centralisation of media*), the used research method is introduced also to identify whether the legitimacy of the

studied firms is sought through either coercive or mimetic isomorphism (W. Powell & DiMaggio, 1991) in respect of CSR issues.

Generally, this section aims to determine whether the Arab spring influence ownership-oriented CSR disclosure of oil companies work in Libyan oil sector. Furthermore, the way how oil companies working in Libyan oil sector mimic (or not) NOC due to its *centralised role* in online media shall be investigated. This may not mean that NOC has any obligatory role on oil companies to disclose CSR information even those related to risk management (Al-drugi, 2013). This section completes the picture about the probable centralisation of NOC in CSR-related online media.

The raised assumption here is that the other 9 oil companies that are owned, partially (JVCs) or fully (NCs), by NOC are presumably affected by CSR agenda of the leader of online media in addition to other externalities of oil sector where they all operating. The subsidiaries of MNCs [JVCs] are more likely to be affected [in low-level of asymmetry] by localities [especially NOC] rather than headquarters abroad from CSR perspective (Erneseh et al., 2010). Accordingly, this may provide commensurable scale of the reliability which is based on meeting—perhaps mimetically—the requirements of publics from CSR perspective (Pérez & del Rodríguez Bosque, 2013) or at least the sectorial consensus about the main structure of CSR agenda in such context. This view is based on idea that NOC—and other oil companies adopting NOC-subsidiary symmetric CSR agendas—are the most eligible and appropriate forefront members of oil sector for range of stakeholders from CSR & sustainability perspective. The significance of this approach is to determine the change in the reliability of CSR disclosure of oil companies operating in Libyan oil sector caused by Arab spring in Libya.

Quantitative approach could be the best method to evaluate probable *asymmetry* of CSR agendas between them. The method is based of matching the significance list of CSR disclosures in each company with NOC and determining the difference as presented in Table 41.

Table 41: An example of the calculation of the applied method to measure the asymmetry of CSR agendas between Sirte Oil Company and NOC in 2008-2009.

Details	Company name	①	②	③	④	⑤	Total
# of data records (as in **Error! Not a valid result for table.**, Part A)	NOC	107	2	60	33	3	**205**
	Serte Oil Company	1	0	0	0	0	**1**
The significance of each type	NOC	51%	2%	28%	18%	1%	**100%**
	Serte Oil Company	100%	0%	0%	0%	0%	**100%**
The absolute difference between both		49%	2%	28%	18%	1%	**98%**
The extent of asymmetry between the two CSR agendas = 98% ÷ 2 = **49%**							

① Community engagement; ② Costumer protection/engagement; ③ Employee treatments; ④ Environment; ⑤ HS&E.

In each period, Table 42 highlights (shaded-square) the lowest asymmetric CSR agendas which are smaller than (or equal) the logarithmic average of NOC-subsidiary asymmetry rate. Oil companies had not yet launched a website have been referenced as 'No data' in the table. Apart from these companies, non-disclosing oil companies have been considered as responsible about adopting 100% NOC-subsidiary asymmetric CSR agendas; such as Serte Oil Company and Azawia Refinery Company in 2010-2011.

Table 42: The extent of NOC-subsidiary asymmetry of CSR disclosure in Libya (regarding the number of data records)

List of companies' names	2008-2009	2010-2011	2012-2013	2014-2015	Over 8 years
National Oil Corporation (**Owner**)	-	-	-	-	-
Serte Oil Company	49%	100%	23%	32%	28%
Arab Drilling and Work-over Company[112] (ADWOC)	No data[113]	94%	100%	52%	71%
Waha Oil Company	69%	36%	38%	16%	30%
Horouj Oil Company	43%	63%	23%	23%	18%
Brega Marketing Oil Company	43%	45%	48%	68%	39%
Azawia Refinery Company	28%	100%	27%	38%	30%
Melita Oil Company	49%	37%	53%	66%	51%
Akakus Oil Company	44%	38%	9%	17%	36%
Arahila Oil Company	54%	29%	39%	57%	45%
Zuetina Oil Company	No Data	20%	47%	38%	25%
Retaj Group*[114]	No Data	No Data	66%	61%	67%
Akeel*	No Data	No Data	52%	43%	44%
Logarithmic Average (all firms)	**46%**	**49%**	**38%**	**38%**	**38%**
Logarithmic Average (JVCs)	50%	43%	35%	30%	**35%**

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[112] This is the only public company, in research sample, is NOT owned by National Oil Corporation.

[113] There is no evidence whether they did launch a website in that period or not.

[114] The two stared companies are the only private companies in research sample.

List of companies' names	2008-2009	2010-2011	2012-2013	2014-2015	Over 8 years
Logarithmic Average (NCs)	42%	60%	40%	48%	**40%**
The number of companies of low level of NOC-subsidiary asymmetry rate of CSR agendas.	4 (out of 8)	5 (out of 10)	5 (out of 12)	6 (out of 12)	**6 (out of 12)**

Statistically, Table 43 shows that the difference of NDR of CSR disclosure between NOC and all oil companies is a positive determinant of the average of NOC-subsidiary asymmetry rates of all oil companies. While the difference of NDR at sectorial level (JVCs and NCs together) is influential on the NOC-subsidiary asymmetry rates of both types of oil companies, NDR of each group of companies is not significantly correlated. Accordingly, NOC-subsidiary asymmetry rate is beyond a measurement of volume-based gap.

Table 43: The probable (one way) correlation between the Number of Data Records (NDR) of CSR disclosure and NOC-subsidiary asymmetry rates regarding four biennial periods as well as '8-years period as presented in Table 42.

Types of Ownerships	The NDR of each group	The difference of NDR between NOC and companies
NCs + JVCs	-0.50	0.36*
JVCs	0.10	-0.17*
NCs	-0.51	0.18*
N	*5*	*5*

* P-value (2-tailed) ≤ 0.05; ** P-value ≤ 0.01; *** P-value ≤ 0.001 (student's t-test, two-tails, two equal and independent samples of variables)

Generally, Table 42 shows that pre-revolution period (from 2008 to 2011) witnessed high level of NOC-subsidiary asymmetry of CSR agendas of 10 disclosing oil companies during the period from 2008 to 2011. NCs were the most decentralised CSR agendas, from disclosure perspective, when the average asymmetry rate peaked at 60% in 2010-2011. Meanwhile, JVCs highly agreed with NOC at relatively low asymmetry rate (36% in 2010-2011).

From political perspective, the political crisis and centralised role of NOC during pre-revolution period may lie on the unique figure of NOC-subsidiary asymmetry average. 49% is the ever-peak value of NOC-subsidiary asymmetry average in 2010-2011 for all firms. The first reason for this unique level is the NCs' negligence (in general) of Web CSR disclosure in this period. The second cause is, to some extents, the large difference of the volume of CSR disclosure between NOC versus other oil

companies (compare the totals of NOC with NCs and JVCs as exhibited in Appendix 14). Finally, they conflict, alike JVCs, with NOC in that CSR information related to the social domain (community and employee disclosures) are not prioritised in their agendas (compare NOC with NCs and JVCs as exhibited in Appendix 12).

However, Serte Oil Company and Zuetina Oil Company are exceptional examples of the two mentioned reasons. On the one hand, Serte Company (NC) disclosed 324 data records during the eight years with NOC-subsidiary asymmetry rate at 28% as shown in Appendix 14 and Table 42 respectively. On the other hand, Zuetina Company, which is JVC, disclosed just 32 data records during the eight years with NOC-subsidiary asymmetry rate at 25%. Accordingly, the low volume of disclosure does not always lead to high rate of NOC-subsidiary asymmetry of the CSR disclosure structure.

Appendix 13 shows that pre-Arab spring period (2010) witnessed a great decline in NOC-subsidiary asymmetry average of JVCs (from 50% to 39%). In contrast, the average of NCs sharply increased in this period. Pre-Arab spring saw the widest gap ever of NOC-subsidiary asymmetry rates between NCs and JVCs (67% - 39% = 28%) as shown in Appendix 13. In this period, the number of data records of all disclosing firms (87 JVCs + 28 NCs) is less than a half of NOC disclosure (238 data records) as shown in Appendix 14, part B. Nevertheless, two thirds of CSR agendas of NCs structurally contrasts, during this period, with the vision of CSR disclosure of NOC which was at a historical volume as shown in section *7.2 The main structure of CSR agendas*. This historical level of CSR disclosure has been performed by NOC with great retreating (or leaning-on) of firms that are being fully owned by NOC, NCs. JVCs, in contrast, decreased their NOC-subsidiary asymmetry rates by 22% (from 50% in 2008-2009 to 39% in Pre-Arab spring period), despite their volume of CSR disclosure sharply declined by 69% (from 277 in 2008-2009 to 87 in Pre-Arab spring period).

This finding buffer, apparently, the leading position of NOC in online media from being interpreted as the role of both obligatory and ownership-oriented centralisation. While the fully NOC-owned firms (NCs) disclosed via CSR agendas different from the owner, the firms partially NOC-owned firms (JVCs) were relatively on track at least during pre-Arab spring period; when NOC massively disclosed CSR information.

For the first time ever, the NOC-subsidiary asymmetry rates increased to 72% during the two months after the beginning of Arab Spring in Tunisia as presented in Appendix 13. In this period, 3 NCs (out of 4 website-owning companies) did not disclose CSR information which led to quick increase of the NOC-subsidiary asymmetry average in just two months.

Intra-revolution period saw an absence of all oil companies from the scene due to two reasons. First, banning internet services in Libya from March to August 2011. Secondly, the reluctance of six oil companies[115] (NOC, Brega, Arahila, Retaj, Akeel and ADWOC) host their website abroad and, consequently, they can be accessed as illustrated before in section *7.2 The main structure of CSR* agendas. Of them, two companies (Retaj and Akeel) might have not launched their websites in this period due the lack of evidence about that. Accordingly, the responsible companies about the absolute NOC-subsidiary asymmetry rate of CSR agenda at 100% are two NCs (Brega and Arahila) and 1 JVC (ADWOC) as shown in Appendix 13.

Post-revolution period (from 22nd August to 31st December 2011) saw returning the internet services and declining the NOC-subsidiary asymmetry rates of 4 JVCs and 1 NC as exhibited in Appendix 13. This period managed by new transitional committees as a substitution for former managements. they likely perform as similar as the visions of former managements (of both JVCs and NCs) due to continuous disclosing (or not disclosing at all) with high rate of NOC-subsidiary asymmetry rates; especially NCs. Except one Arahila Oil Company, no NCs disclosed CSR information in this period, although their websites can be accessed after banning internet service has been left.

In general, Arab spring does not influence ownership-oriented CSR disclosure of oil companies work in Libyan oil sector. Appendix 13 shows that both JVCs and NCs persisted in disclosing CSR agendas more asymmetric. Nevertheless, the parallelism of NOC-subsidiary asymmetry rates between JVCs and NCs—JVCs is always less asymmetric—has never been overlapped during 2011.

2012-2013 witnessed, according to research sample, great decline in NOC-subsidiary asymmetry rates over all oil companies. This period is the period of records of the lowest level of NOC-subsidiary asymmetry rates over all oil companies during

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[115] As of September 2016, according to https://check-host.net.

the eight years. Serte Oil Company has reached a record (amongst all NCs) at 23% and Akakus Oil Companies at 9% as presented in Appendix 13. In case of considering the volume of CSR disclosure as the only determinant (which is not) of NOC-subsidiary asymmetry rates, 2012-2013 can be considered, in general, as the golden period of consensus in oil sector from the perspective of the structure of CSR agendas. In this period, the primary stakeholders were perhaps recognised easier than before. Despite significant share of NOC was relatively still high in 2012-2013 (50%) as show in Appendix 14. NOC-subsidiary asymmetry rates was at the lowest level as presented in Table 42.

Furthermore, the first approach of NCs working in private sector (Retaj Group and Akeel) was in 2012-2013. It is worth saying that NCs working in private, unlike public, sector highly signify NOC position in oil sector from business perspective only due to its eligibility to organise activities of oil sector in general (The petroleum law (as amended), 1955). Appendix 13 shows that these NCs are likely to be the addendum of high-level of NOC-subsidiary asymmetry rates with which NCs are originally known. They are mostly at the top of NOC-subsidiary asymmetric CSR agendas. Some other factors, rather than ownership types, perhaps make consensus between most NCs about adopting highly NOC-subsidiary asymmetric CSR agendas.

The period of 2014-2015 saw the highest number of oil companies disclosed CSR information based on agendas of low level of NOC-subsidiary asymmetry rates. This period is the first time when the number of non-disclosing companies is zero. Unlike NCs, JVCs have adopted (in general) CSR disclosure of agendas substantially closed to the structure of CSR agenda of NOC.

Despite the high number of companies of low NOC-subsidiary asymmetric rates of CSR agendas during post-revolution (6 out of 13 in 2014-2015), the average of asymmetry rate is at the lowest level (38%). This means that the most significant oil companies, which disclosed much more than the others, have aligned their CSR agendas with NOC or the surrounding environment was as clear as they recognise their primary stakeholders easily. The rest of oil companies (1 JVC and 4 NCs) adopted CSR agendas significantly different from NOC.

Over the eight years, the NOC-subsidiary asymmetry averages of NCs, unlike JVCs, are not equivalent to the average of the total eight years. While the NOC-

subsidiary asymmetry average of eight years is 40%, all biennial periods witnessed averages much greater than 40%, except 2012-2013. This means that NCs (from private and public sector) adopted completely different and scattered structure of CSR agendas in each period during the eight years. This could lead to unplanned complementarity between consecutive versions of CSR agendas. This complementarity has noticeably declined NOC-subsidiary asymmetry average. It is worth saying that this finding is, to some degrees, congruent with the finding presented in section *7.4 The inter-consistency of CSR agendas* in that the recent consensus between oil companies about considering all types of CSR disclosure in their agendas (from 62% in 2008-2009 to 19% in 2014-2015) is perhaps associated with, but in less degrees, the decline of NOC-subsidiary asymmetry average (from 49% in 2008-2009 to 38% in 2014-2015).

There are three cases about the introducing consecutive different CSR agendas where NOC-subsidiary asymmetry averages of the four periods are *all* smaller/greater than overall average presented in the last column in Table 42. These companies are Horouj Oil Company, Brega marketing Oil Company and Retaj Group (2 NCs and 1 JVC). Table 44 shows that, for instance, Brega Meketing Oil company has adopted unstably different images of CSR agendas on its website in each period, while Akakus Oil Company has not.

Table 44: Two extreme examples of different and similar sets of consecutive CSR agendas.

Period	Different CSR agendas		Similar CSR agendas	
	Brega Co.		Akakus Co.	
	1st	2nd	1st	2nd
2008-2009	Employee	Environment	Environment	Employee
2010-2011	Employee	HS&E	Employee	Community
2012-2013	Employee	Customer	Community	Employee
2014-2015	HS&E	Environment	Community	Employee

Table 44 shows that the 1st and 2nd significant types of CSR disclosure of Brega Company are introduced consecutively by 4 different types of CSR information with no consistency. On the top of that, the disclosure about 'community engagement', which is the 1st significant CSR information of NOC, is entirely marginalised over all consecutive images of CSR agendas. In contrast, most versions of CSR agenda of Akakus Oil Company have been mainly structured by just two types of CSR information, community and employee disclosure. Accordingly, the four introduced releases of CSR agenda of Brega would create, in total, one CSR agenda of NOC-

subsidiary asymmetry average (39%) lower than all biennial-based CSR agendas as shown in Table 42.

To sum up, JVCs are performed much better than NCs from the perspective of NOC-subsidiary asymmetry rates. Consequently, this might relegate the significance of ownership-oriented centralisation of NOC and stress, furthermore, its non-obligatory role about CSR disclosure. Moreover, this finding can be attributed to the fact that CSR disclosure of JVCs are more reliable than NCs.

The reasons for the high-level of NOC-subsidiary asymmetry rates are generally, but not always, the oil companies' reluctance to disclose CSR information (especially NCs), the large difference of the number of CSR data records between NOC and the companies concerned (especially JVCs) and finally the negligence of disclosure about social domain (the information about community engagement and employee treatments).

Arab spring influenced the introduced structure of CSR agendas and this political change widen the gap between the NOC and oil companies from NOC-subsidiary asymmetry perspective. According to the reasons mentioned in the last paragraph, the decline in the general NOC-subsidiary asymmetry rates of all companies after revolution could indicate to; the heightening of oil companies' awareness of CSR disclosure, especially information related to social domain instead of focusing on risk management domain only as they did before revolution.

7.7 Assessing the probable relationship between the political revolution, business capability and CSR disclosure

Government effectiveness could be affected by (or effected on) the actual performance of political system in large (Lipset, 1959; Magalhães, 2014). As mentioned before, the political factor is the independent variable of interest in the thesis. Government effectiveness is one of the World Governance Indictors (WGI) that have introduced by World Bank (Kaufmann & Raay, 2018). This indicator has been used to answer the question 'whether organisational functions (in this case, CSR disclosure) are affected by government ineffectiveness'.

It is worth saying that section *2.6 The shared socio-political characteristics of the Arab spring countries* in Chapter Two shows how WGIs of the five Arab spring countries, which have witnessed dramatic change in political scene, have altered sharply since 2011. Hence, the causal relationship between the political change (independent variable) of Arab spring and WGIs (dependent variables) has been clearly detected.

Multi regression test is an appropriate approach to commensurably determine whether there is inferred relationship between the political changes—especially government effectiveness—and the volume of CSR disclosure (all oil companies + NOC). Due to the general steam of thesis objectives and the political perspective that the subsequent interviews (with which this thesis is triangulated) have been structured, the first independent variable (IV) of interest are 'government effectiveness' and 'Political Stability'. Additional independent variable shall be added to make the result of multi-regression test more accurate. The available independent variables related to the political landscape, in general, are 6 governance indicators as shown in the correlation test in Table 45. Due to the unavailability of WGI of 2015, the multi-regression analysis test shall be conducted for 7 years only (until 2014). Furthermore, the periodic base of longitudinal report of the volume of CSR & sustainability disclosure has been changed from biennial to annual basis as shown in Appendix 15. The reason is that the WGIs are introduced by World Bank in annual basis too.

From different analytic view, the political instability of the country, since 2011, clearly effected on the performance of oil sector as shown in Chapter Two. Their performance is essentially based on oil production on which the economy of country is crucially based (Hove, 2017; The Economist Intelligence Unit, 2015; U.S. Energy Information Administration, 2013). Furthermore, the endogenous factors are becoming statistically quite significant with respect to determine the influence of variety of independent variables (Crane et al., 2017). In public sector, the level oil production at national-level—substantially done by the studied companies—may reveal a part or most endogeneity of this model. On the course of significance of oil-production function for oil companies (U.S. Energy Information Administration, 2013), this variable shall be added as the seventh IV variable to examine the causal relationship between the

performance of oil production function and CSR disclosure function. Hence, this variable is the third independent variable of interest.

Table 45: The correlation and significance between independent variables (governance indicators and oil production at national level) from 2008 to 2014 as shown in *Appendix 16*.

Independent Variables (IVs) Module 1	1	2	3	4	5	6	7	Tolerance	VIF
1- Political Stability α	1	-0.81*	0.90**	0.89**	**0.94****	0.81*	0.79*	.041	24.537
2- Voice and Accountability	-0.81*	1	-0.76*	-0.85*	-0.79*	-0.67	-0.45	.053	18.923
3- Rule of Law	0.90**	-0.76*	1	0.85*	0.96**	0.88**	0.82*	.042	24.068
4- Government Effectiveness α	**0.89****	-0.85*	0.85*	1	0.83*	0.61	0.79*	.023	42.715
5- Regulatory Quality	0.94**	-0.79*	0.96**	0.83*	1	0.94**	0.76*	.030	33.198
6- Control of Corruption	0.81*	-0.66	0.88**	0.61	0.94**	1	0.58	.049	20.585
7- Oil Production α	0.79*	-0.45	0.82*	0.79*	0.76*	0.58	1	.041	24.537
N (number of periods)	7	7	7	7	7	7	7		

* P-value (2-tailed) ≤ 0.05; ** P-value ≤ 0.01; *** P-value ≤ 0.001 (student's t-test, two-tails, two equal and independent samples of variables)
α The independent variables of interest. VIF: Variance Inflation Factor

Table 45 shows that there is high level of multicollinearity—Tolerance < 1, VIF > 10 (Landau & Everitt, 2004)—between the seven IVs; especially, IVs 4, 5. To avoid multicollinearity problems, these three WGIs should be excluded from the multi-regression test. Excluding 'government effectiveness' would not minimise the final outcome of multi-regression test due to not only a significant (and fortunate) correlation (0.89**) with 'political stability', but also the latter indicator is the second IV of interest. Accordingly, the probable influence of 'political stability' on CSR disclosure could be attributed to 'government effectiveness' too. Moreover, the fact that political issue is intrinsically interfered in the studied phenomenon as stated in the main aim of this thesis is an additional reason why 'political stability' is an appropriate WGI in this part.

It is worth saying that some scholars suggest that 'political stability', to some degrees, is not as contiguous as 'regulatory quality' with 'government effectiveness' (Kaufmann, Kraay, & Zoido-lobatón, 1999; Kurtz & Schrank, 2007). This suggestion has been relegated since the figures of 'regulatory quality' of this context, Libya, are highly collineated with other WGIs (VIF = 33.198) as shown in Table 45.

Module 2 contains the best 3 independent variables for identifying commensurably the probable inferred relationship between the political situation and

CSR disclosure of oil companies working in Libya, 'Political Stability', 'Voice and Accountability' and 'Oil production'. Collinearity test of Module 2 provides minimum tolerance value at 0.113 (> 0.1) and, consequently, VIF value at 8.813 (< 10). It is noting that the reason why these three indicators do not have collinearity between them is that they are different clusters of governance indicators (Kaufmann et al., 1999).

The reason why 'control of corruption' has been excluded, despite its relatively low collinearity level (VIF = 20.585), is that it does not significantly correlate with the two independent variables of interest, 'government effectiveness' and 'oil production' as shown in Table 45. Furthermore, 'Rule of law' (VIF = 24.068) has been excluded, too, instead of 'Political Stability' (variable of interest) which has a similar VIF value as shown in Table 45.

Table 46 shows that the volume of all types of CSR & sustainability disclosure are quite variant due to outliers as presented in Appendix 15. Some types of CSR disclosure are clearly skewed and statistically, according to Shapiro-wilk normality test (Razali & Wah, 2011), are not distributed naturally. Accordingly, they are not suitable for statistical analysis.

Table 46: The descriptive statistics of the volume of CSR & sustainability disclosure in annual basis.

Types of CSR disclosure	AVWs			EVWs		
	Means	Sig.*	Skewness	Means	Sig.*	Skewness
Community engagement	6557	0.227	1.360	1039	0.001	2.365
Customer engagement/protection	185	0.240	-.635	93	0.145	-.029
Employee treatments	4334	0.003	2.186	1515	0.603	.425
Environmental affairs	2050	0.752	.388	873	0.060	1.618
HS&E	1271	0.583	-.878	1717	0.000	2.587
Total	**14398**	**0.226**	**1.461**	**5235**	**0.083**	**1.679**
N	7			7		

* They have been generated by Shapiro-wilk test. If P-value ≤ 0.05 then the data is NOT normally distributed.

The data of community and HS&E disclosure on EVW and employee disclosure on AVWs require transformation and using their log values instead. The figures of these 3 cases have been labelled (at headings) by 'Ln'.

Table 47 Multi-regression analysis between the selected IVs and the volume of disclosure of each type of CSR information published on AVWs from 2008 to 2014.

Independent Variables (IVs) Module 2	Statistics	①	②	③ (Ln)	④	⑤	CSR in Total
Constant	t-test	1.943	1.164	8.374**	0.434	2.654	2.543
	P-value	0.147	0.329	0.004	0.694	0.077	0.084
	Coefficient[b]	9369.113	264.745	7.881	1408.4	2510.2	20050
Political Stability [α] (Tolerance = 0.113; VIF = 8.813)	t-test	-3.501*	-1.092	-2.32	-0.515	0.130	-4.048*
	P-value	0.039	0.355	0.103	0.642	0.905	0.027
	Coefficient[b]	-411.145	-6.054	-0.053	-40.73	2.994	-777
	Coefficient[β]	-2.169	-1.572	-1.933	-0.816	0.136	-2.228
Voice and Accountability (Tolerance = 0.242; VIF = 4.132)	t-test	-3.374*	-0.922	-1.975	-0.24	-1.125	-3.894*
	P-value	0.043	0.424	0.143	0.826	0.342	0.030
	Coefficient[b]	-1056.6	-13.628	-0.121	-50.55	-69.1	-1994
	Coefficient[β]	-1.432	-0.909	-1.127	-0.260	-0.807	-1.467
Oil production[α] at national level (Tolerance = 0.266; VIF = 3.765)	t-test	4.005*	1.015	2.943	0.691	-0.601	4.587*
	P-value	0.028	0.385	0.06	0.539	0.59	0.019
	Coefficient[b]	16.501	0.197	0.002	1.918	-0.486	30.9
	Coefficient[β]	1.622	0.955	1.602	0.716	-0.412	1.650
Adjusted R^2		0.739	-0.409	0.527	-0.711	0.254	0.794
N (number of periods)		7	7	7	7	7	7

① Community engagement; ② Costumer protection/engagement; ③ Employee treatments; ④ Environment; ⑤ HS&E; Coefficient[b] is unstandardized Coefficient; Coefficient[β] is Beta or standardized Coefficient; * P-value (2-tailed) ≤ 0.05, ** P-value (2-tailed) ≤ 0.01

Table 47 exhibits that all national governance indicators, which are the selected three independent variables, do not (in general) significantly influence CSR disclosure on AVWs of oil companies working in Libya. 'Community engagement' is the only type of CSR & sustainability disclosure on AVWs significantly correlates with both political status of the nation and the level of oil production at national level. It is worth noting that the similarity of statistical outputs between 'community engagement' disclosure and the total CSR disclosure reveals how significant is this type of disclosure in the general CSR agendas (on AVWs) of oil companies from volume perspective.

Generally, the political stability has peaked as the most influential factor on the total volume of CSR disclosure of AVWs. This is because the absolute coefficient[β] is the greatest (-2.228) as presented in Table 47. This finding is statistically true for all types of CSR disclosure regardless of whether they significantly correlate with this independent variable or not as exhibited in Table 47. This factor is being negatively

corelated with the total volume of CSR & sustainability. This can be explained as the political stability does not encourage to disclose more on AVWs, while the instability significantly does.

Unlike political stability, the 'voice and accountability' factor has the poorest level of influenceability compared to the other three independent variables. According to this module, voice & accountability *negatively* effects the volume of CSR & sustainability disclosure. This means that, for example, the spread of the culture of freedom of speech following to Arab spring in 2011 has significantly undermined the performance of oil companies in CSR & sustainability disclosure of oil companies working in Libya and, consequently, decreased it.

In contrary, oil production *positively* impacts on the volume of CSR & sustainability disclosure as shown in Table 47. Furthermore, the influenceability of this independent variable cannot be statistically understated compared to the other two examined factors between which coefficient$^\beta$ of oil production is calculated, 1.650. This finding stresses the significance of this function (oil production) of oil companies' performance in CSR & sustainability disclosure.

On the light of all significant associations mentioned above, there is probability of reverse causation (Wooldridge, 2010) between them. In other words, CSR information may have been disclosed to communicate dominant stakeholders to secure the continuity of operations (Aldrich & Fiol, 1994; Relch, 2012; Suchman, 1995).

The multi-regression analysis of the data collected from EVWs reveals that null hypothesis is entirely accepted as exhibited in Table 48. Accordingly, all independent variables of module 2 and 'government effectiveness'—for which 'political stability' has been substituted—are insignificantly correlated with the volume of CSR & sustainability disclosure in annual basis. The very low Adjusted R^2 values (negative figures) reflect how the model is poor due to the lack of causal relationship between independent (explanatory) variables and dependent variables (Landau & Everitt, 2004).

Table 48: Multi-regression analysis between the selected IVs and the volume of disclosure of each type of CSR information published on EVWs from 2008 to 2014.

Independent Variables (IVs) Module 2	Statistics	① (Ln)	②	③	④	⑤ (Ln)	CSR in Total
Constant	t-test	-0.089	-0.772	-0.528	-0.302	0.686	-0.173
	P-value	0.935	0.497	0.634	0.782	0.542	0.873
	Coefficient	-0.332	-85.31	-1166.6	-572.7	2.676	-1714.9
Political Stability $^\beta$ (Tolerance = 0.113; VIF = 8.813)	t-test	0.08	1.453	0.253	1.167	0.94	0.616
	P-value	0.941	0.242	0.816	0.327	0.417	0.581
	Coefficient^b	0.007	3.912	13.637	53.846	0.089	148.325
	Coefficient$^\beta$	0.089	1.596	0.346	1.597	1.193	0.832
Voice and Accountability (Tolerance = 0.242; VIF = 4.132)	t-test	0.396	2.028	0.687	0.913	0.52	0.33
	P-value	0.718	0.136	0.541	0.429	0.639	0.763
	Coefficient^b	0.096	14.566	98.692	112.31	0.132	211.949
	Coefficient$^\beta$	0.301	1.526	0.643	0.856	0.452	0.305
Oil Production at national level (Tolerance = 0.266; VIF = 3.765)	t-test	1.095	-0.792	0.511	-0.684	-0.292	0.007
	P-value	0.354	0.486	0.645	0.543	0.79	0.995
	Coefficient^b	0.004	-0.075	0.965	-1.107	-0.001	0.058
	Coefficient$^\beta$	0.794	-0.569	0.457	-0.612	-0.242	0.006
Adjusted R^2		0.162	0.178	-0.272	-0.275	-0.097	-0.242
N (number of periods)		7	7	7	7	7	

① Community engagement; ② Costumer protection/engagement; ③ Employee treatments; ④ Environment; ⑤ HS&E; Coefficient^b is unstandardized Coefficient; Coefficient$^\beta$ is Beta or standardized Coefficient.

After 10 different multi-regression tests (2 tables × 5) have been conducted with module 2, the findings of this part approve that, statistically, there is no inferred (and significant) relationship between the political change that recently took place in Libya and the performance of oil companies of CSR & sustainability disclosure on EVWs. This could be explained as the change in the volume of different types of CSR disclosure mostly affect by additional factors in which other research methods are involved.

The predominant role of 'community engagement' disclosure on AVWs lies on the statistical results of this study in that, first, the volume of its disclosure is exclusively affected by (at national level) the political stability, voice & accountability rates and the level oil production. Secondly, all other types of CSR disclosure fail to prevent the derivation of the statistical results of the *total* volume of CSR & sustainability

disclosure from the statistical results of 'community engagement' disclosure as presented in Table 47.

According to module 2, all independent variables, including the level of oil production, mainly lie on national domain rather than merely industrial domain. This probably do not bias the potential results of multi-regression analysis since the majority of GDP of the context, Libya, is obtained from exporting oil production (Etelawi, 2015; Kailani & Saleh, 2012; Sika, 2013). Accordingly, the national metrics can be often used to assess the Libyan extractive industry from different perspectives (I. Ali & Harvie, 2013).

7.8 Totality Assessment for Rating Internet-disclosure's Qualities (TARIQ)

Theoretically, this section provides a quantitative judgement of the significance of CSR disclosure practices—as a part of proactive performance for current/potential dominant stakeholders (Ashforth & Gibbs, 1990; Oliver, 1991; Suchman, 1995)—of oil companies operating in Libyan oil sector.

Table 49 shows significant negative correlation between (A) and (D) on most oil companies. This means that the higher the size of websites of oil companies (in webpages), the lower the TARIQ-significance of CSR hierarchies (% of total size of websites). Except NCs which shows positive correlation (0.35*), the change in the holistic size of websites of oil companies is being substantially made for non-CSR information. The size of Web CSR hierarchy of most companies is likely to be fixed compared to the rest of website. Therefore, most oil companies, especially the owner, perhaps do not tend to implement significantly CSR hierarchy on their websites regardless of the change in the volume of CSR information. The massive increase in the volume of CSR disclosure in 2010-2011, except NCs, might not reflect the real tendency of oil companies to prioritise CSR disclosure on their general disclosure agendas.

Table 49: Longitudinal correlation of (G) the overall TARIQ-significance of CSR disclosure with different metrics.

Types of Ownerships	(A) All website	(B) All Content	(C) CSR Content	(D) CSR Website
JVCs	0.54**	0.11	0.39	0.93**
NCs	-0.46*	0.09	0.23	0.12

Types of Ownerships	(A) All website	(B) All Content	(C) CSR Content	(D) CSR Website
Owner	-0.76*	-0.85	-0.83*	-0.56*
All Companies	**-0.48****	**-0.09****	**0.02****	**0.30****

* P-value (two-tailed) ≤ 0.05; ** P-value ≤ 0.01; *** P-value ≤ 0.001 (student's t-test, two-tails, two equal and independent samples of variables)
As shown in Appendix 18:

(A) The total size of Websites (in webpages)
(B) The total volume of Web (CSR & non-CSR) disclosure (in words)
(C) The volume of Web CSR disclosure (in words)
(D) The size of CSR-related Websites (in webpages)
(E) TARIQ-significance of Web CSR context (C ÷ B × 100)
(F) TARIQ-significance of Web CSR hierarchies (D ÷ A × 100)
(G) The overall TARIQ-significance of Web CSR disclosure (E × F × 10)

Table 49 shows two major findings. First, CSR disclosure agendas are not on the top of the plans of oil companies, except JVCs, about reconstructions of websites. this is because of the negative significant correlation (-0.48**) between (A) The total size of Websites (in webpages) and (G) the overall TARIQ-significance of Web CSR disclosure.

Secondly, the most significant metrics of TARIQ-significance method are (A) The total size of Websites (in webpages) and then (D) The size of CSR-related Websites (in webpages). These two Website-related variables, unlike content-related variables, significantly correlate with (G) the overall TARIQ-significance of Web CSR disclosure of each group of companies. This means that, according to TARIQ-significance method, metrics related to (F) *TARIQ-significance of Web-CSR hierarchies* influences the overall TARIQ-significance of Web CSR disclosure more than (E) *TARIQ-significance of Web CSR context* of each group of companies as shown in Appendix 18.

This means that, while, for example, new launched webpages would probably increase the volume of CSR-related disclosure, but the content of CSR-related disclosure can be updated without launching new (or inactivating) webpages. Accordingly, websites reconstructions are, to some degrees, influence (F) *TARIQ-significance of Web-CSR hierarchies* and (E) *TARIQ-significance of Web CSR context* at once and, consequently more effective on (G) *the overall TARIQ-significance of Web CSR disclosure* as shown in Appendix 18.

Figure 23 shows clearly the decline of the overall TARIQ-significance of CSR disclosure, in 2010-2011, which perhaps underlines the insignificance of CSR disclosure—and probably activities—that is mostly performed voluntarily in Libya

(Ahmad, 2013a; Bayoud et al., 2012d; Elmogla et al., 2015). Accordingly, the political motivation of the national development in Libya, before Arab spring, could be the appropriate explanation of why NOC disclosed massively in politically stable period, 2010. It is worth saying that post-revolution management of all firms, however, have lower level of *overall* TARIQ-significance of CSR disclosure than the former management of pre-revolution period.

Appendix 17, Part A shows that oil companies CSR disclosure related to *social domain* on Arabic websites had not been constantly increased until 2014-2015 as shown in Figure 20, CSR disclosure of *risk management domain* is permanently at high rates of TARIQ-significance of Web CSR context on Arabic websites.

Figure 23: The overall TARIQ-significance of CSR Disclosure on (Arabic & English versions) Website of NOC
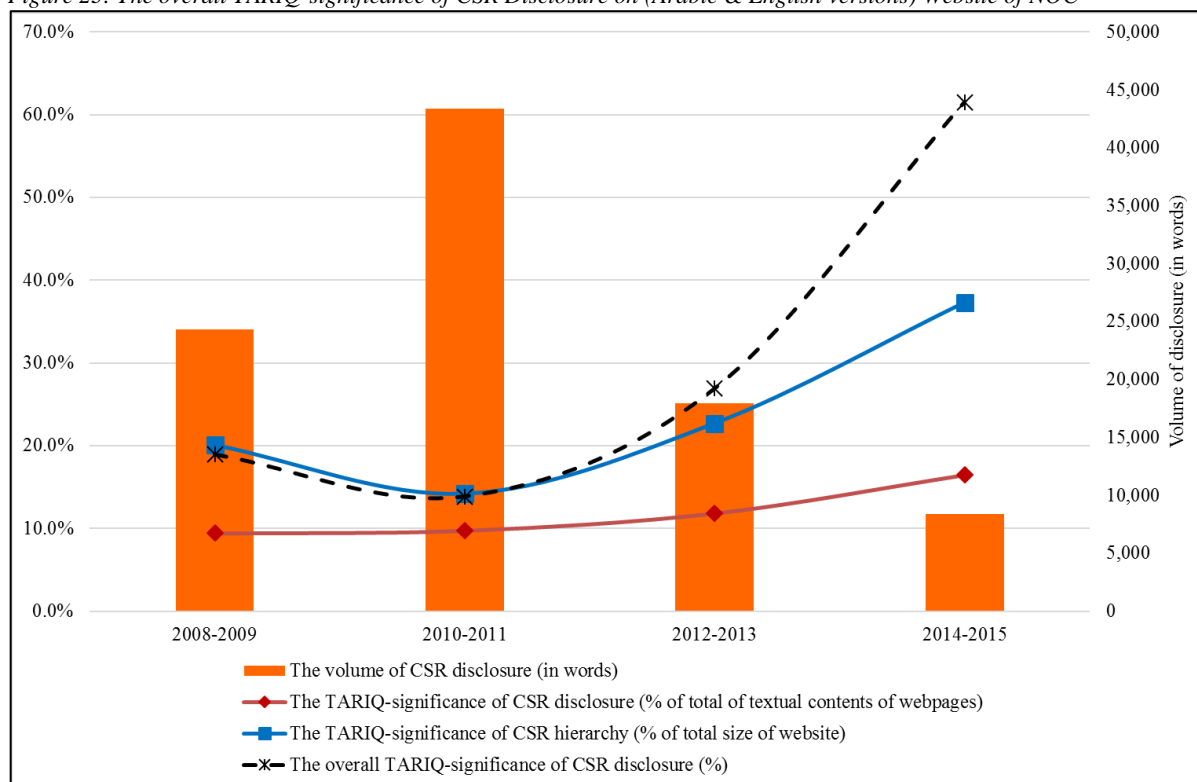
Pre-revolution period (from the 15th of December 2010 to the 17th of February 2011) witnessed the best improvement in *TARIQ-significance of Web CSR context* rates on AVWs as shown in Appendix 17, part B. In that period, when Arab spring started in Tunisia and not yet in Libya, oil companies has increased TARIQ- significance of Web CSR context rates of CSR information by 30% (from 14% to 20%) especially in social domain, while the volume of CSR information decreased by 40% (considering the difference between durations) from 34,918 words in pre-Arab spring period (350 days)

to 4,559 words in pre-revolution period (63 days) as shown in Appendix 19. The consequence of political change in Tunisia soon reached neighbours, Libyans, who were ruled by similar political regime. This could be the reason for specifying webpages for CSR disclosure much more than before.

7.8 Summary

In general, the integrity of CSR disclosure agendas of oil companies work in Libya has significantly improved after revolution. This improvement has been detected using two different research methods; the inter-consistency (especially NCs) and bilingual symmetry (especially JVCs) of CSR & sustainability disclosure agendas.

CSR & sustainability disclosure agendas of oil companies are, firstly, characterised bilingually by neither symmetric nor complementary. 2014-2015 witnessed symmetric CSR agenda of two companies + NOC out of 9 firms owe bilingual websites. Secondly, the structure of CSR disclosure agendas prioritises social domain ('community engagement' and 'employee treatments') ahead of risk management ('customer engagement/protection', 'environment' and 'HS&E'). The next common characteristic of CSR disclosure agendas is publishing on AVWs is more than EVWs. Finally, NOC has a leader role in online media of oil sector from the perspective of the volume of CSR & sustainability disclosure only.

In general, Web-based CSR & sustainability disclosure has become significantly less reliable after revolution (especially in NCs) from three different perspectives (out of 5); the timing regularity of publishing CSR disclosure, publishing CSR disclosure in offline-downloadable format and the extent of disclosing CSR information in depth. In contrary, oil companies have well performed during post-revolution period from two perspectives of the reliability of Web-based CSR disclosure; Cronbach's reliability index and NOC-subsidiary asymmetry rates of online media from CSR & sustainability disclosure.

On the course of qualitative approach of data analysis, the leading position of NOC in online media is based on neither obligatory role nor ownership-oriented centralisation. The evidences concerned are, first, oil companies introduce CSR

disclosure agendas with often different structure and, consequently, highly NOC-subsidiary asymmetric by fully NOC-owned companies (NCs) which are presumably obliged. The second evidence is the notable increase in NOC-subsidiary asymmetry rates during pre-Arab spring period when a historical volume of CSR disclosure on website of NOC has been witnessed. Conspicuously, widening the gap between NOC and other oil companies, from NOC-subsidiary asymmetry perspective, has been observed since Arab spring took place in Tunisia in late 2010.

According to Cronbach's test, the 'employee treatment' is found as the most reliable types of Web-based CSR disclosure regarding NDR in different periods. All types of CSR disclosure related to risk management are the most significant of unreliable web-based CSR contents compared to those related to social domain. Furthermore, Web-based CSR & sustainability information published during post-revolution period (2012 to 2015) is more reliable than pre-revolution period (2008 to 2011). During pre-revolution period, neither JVCs nor NCs disclosed competitively reliable CSR & sustainability information. Since 2012, great improvement in the reliability of published information of, unlike JVCs, NCs where the most dramatic management reconstruction of board members took place following to stepping down the former political regime in 2011.

Statistically, 'political stability' and 'voice & accountability' rates of Libyan context (Kaufmann & Raay, 2018; Sika, 2013) negatively correlate with the performance of CSR disclosure from volume perspective. In contrary, the level of oil production at national level positively correlate with the volume of CSR disclosure published on AVWs of oil companies.

In terms of the significance of CSR & sustainability disclosure, post-revolution period witnessed significant improvement of performance of oil companies (especially NCs) from three different perspectives (out of 5); the number of disclosing companies, the frequency of publishing CSR & sustainability information and the TARIQ-significance of CSR-related website (compared to the total size of websites). In contrary, the performance of oil companies (especially, JVCs) during pre-revolution period reveals high-level significance of CSR disclosure from two perspectives only; the volume of CSR & sustainability disclosure and the TARIQ-significance of CSR-related context (compared to the total volume of non-CSR information).

In general, Arab spring does not influence ownership-oriented CSR disclosure of oil companies work in Libyan oil sector. Both JVCs and NCs persisted in disclosing CSR agendas more asymmetric. Nevertheless, the parallelism of NOC-subsidiary asymmetry rates between JVCs and NCs—JVCs is always less asymmetric—has never been overlapped during 2011 or even after 2011.

More specific, TARIQ-significance analysis method shows three major findings. First, website reconstructions of oil companies are significantly not related CSR & sustainability disclosure. Secondly, websites reconstructions are more effective on the overall TARIQ-significance of CSR disclosure than updating the current webpages. Finally, the decline/increase in the volume of CSR disclosure does not always reflect the real significance of CSR & sustainability disclosure agendas from totality perspective. For example, considering the general function of disclosure, which is related to both CSR and non-CSR information, downplays the massive and historical increase in the volume CSR disclosure on of NOC during 2010-2011. In contrary, TARIQ-significance rate peaked in 2014-2015, despite the decline of the volume of CSR disclosure compared to 2010-211.

Additional support to the uniqueness of the period of 2010-2011 is that its massive disclosure was the main the reason for irregular timing (high SC). This has made AVW of NOC *uniquely* presents a significant and positive correlation between SC and the number of CSR data records published on this website.

In addition to the timing regularity of publishing CSR information, the inter-consistency of CSR agendas has recently improved; especially in NOC. Comprehensive website reconstruction could be the reason; but this Web reconstructions are not implemented with social-based features such as commentary console which were already installed on AVW of NOC (only) before revolution.

The management reconstruction of late 2011 lies partially on the institutional CSR disclosures. Former management performed in a peculiar regularity of publishing CSR information compared to post-revolution managements of the same oil companies. This probably indicates to the reliability of the disclosed information timing perspective. The same the management, also, has disclosed CSR information as downloadable format more than post-revolution management. This may be attributed to the transparent disclosure of the former managements.

Adopting qualitative approach of research analysis, online CSR disclosure of oil companies included in research sample has been significantly impacted by the revolution and its consequences due to many evidential observations. Pre-revolution period (from the date of starting Arab spring in Tunisia until the day of unfolding political upheaval in February 2011) witnessed a legendary performance of CSR disclosure from two perspectives. TARIQ-significance of Web CSR context rate and the variety of titles—underneath which CSR information has been disclosed—both peaked in this period.

Since 1999, Libyan context have never ever witnessed a variance of the number of firms interested in, for example, community disclosure greater than the variance observed during eight years of research time horizon (from 2008 to 2015). This could be a reasonable finding for the qualitative and quantitative change of the landscape of CSR disclosure during the eight years.

Chapter Eight: Interview Analysis

As mentioned previously in the methodology chapter, the inductive part should be largely met through various sets of interviews with different categories of stakeholders. In this chapter, the researcher is going to illustrate the conceptualisation of interviewees' answers and opinions about the studied phenomenon, in order to meet the thesis objectives and obtain the most consensual replies to the main thesis questions.

Theme (8.1) General institutional and organisational factors

The concept of structural legitimacy (Suchman, 1995) is the theoretical framework facilitates this theme. This type of legitimacy focuses on intrinsic characteristics on which the functionality of the organisation is constantly based, such as existing of specific department related to health and safety. This theme presents, based on interviewees' perceptions, how oil companies used different organization functions to perform/act in different CSR & sustainability issues.

The organisational functions discussed in the interviews constitute the most suitable approach to analyse this theme. The interviewees have addressed nine different organisational functions: production, employment, administration (management), finance (funds), reporting and development. 'Customer service' shall be analysed in theme (4) as one of the disclosure types, while partnership, affiliation and coordination will be studied in theme (5).

According to interviewees' discussions, the 'employment' or Human Resources (HR), function is the third important function after the administration (management) and 'reporting' functions since interviewees have associated it with other 'references'[116] relatively less compared to the other two mentioned functions, as presented in Figure 15, Part 1.

8.1.1 Human Resources (HR) function

According to the semantic analysis, this function is the second important (significance rate is 3.1 out of 4 points) function after the administrative (or 'management') function in the interviews, as shown in Figure 24, Part 1 (compared

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[116] The position of any 'reference' to the discursive significance map is determined by not only the references shown on the map but also by many others that are hidden (as they are not related to the 'reference' concerned).

with the other figures next to each theme). This means this theme is entirely discussed as a goal (56%), using 'management' as a modifier and 'job vacancies' as a subject. Furthermore, this function is noticeably linked with the events of 2012-2013 and 2011, rather than with other periods, when a great amount of 'pressure' has been exerted via this function on oil companies and particularly the 'NOC', as illustrated in Figure 24, Part 2.

Figure 24: The location of the 'employment' function on the discursive significance map (Generated by TROPES)
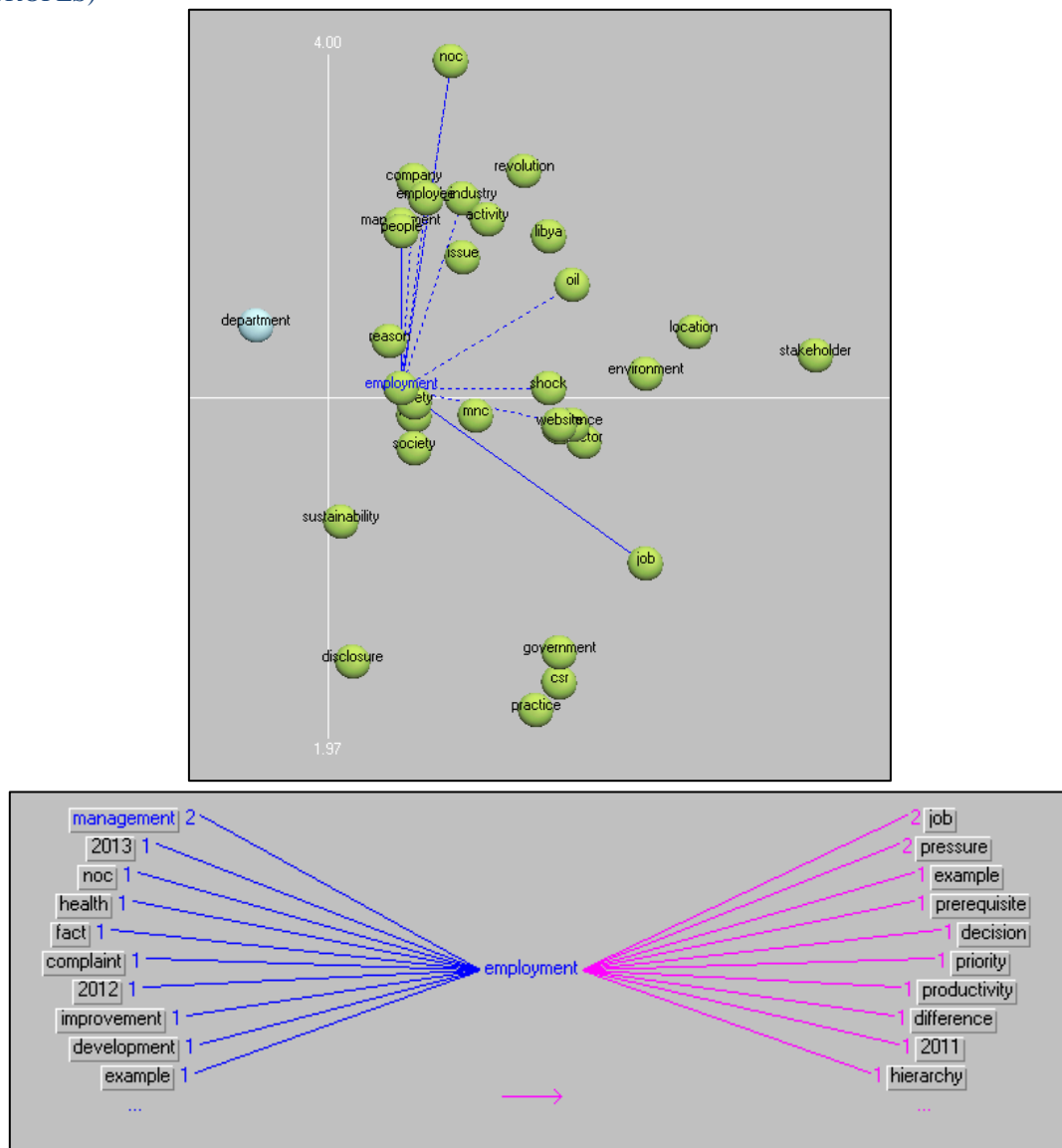
In general, the HR organisational function is the most significant connection, which has been used persuasively by societal stakeholders' unconscious stakeholders' pressure, signalling or in groups after the revolution. As a consequence, this situation

has very often affected other organisational functions, such as in the case of the 'production' and 'finance' functions.

> '[Discussing the probable environmental impact on society] .... *Despite many meetings with relevant stakeholders to calm them down against these fake smells, stakeholders' complaints did not stand on that point; sometimes they convert the complaint into an individual inquiry, such as an* <u>employment</u> [persuasive] *claim. The flow of complaints increases in every factory shutdown......'*
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**
> **Quotation 2**

> *'The company was enforced to employ 1,200 "rebels" in 2012 despite the fact that this* <u>employment</u> *was not based on even minimal job requirements.'*
> **[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]**
> Quotation 3

> *'Society has become more influential on different companies' functions, such as* <u>employment</u>*. Many employees in other sectors* [rapaciously] *decided after the revolution to move to one of the oil companies.'*
> **[Interviewee SB11, Senior Employee, BSc in Accounting, Less focused]**
> **Quotation 4**

This function was affected by the political factor not only during the political uprising in 2011, but consistently as a result of government ineffectiveness since then. This fact has been stated in varying degrees in the next quotations. However, one interviewee clearly stated that the former management failed to deal politically with the issue of collective employment in practice or disclosure; instead he charged the pre-revolution management (see Quotation 57 at *8.5.8 Has a political factor changed CSR & sustainability visions during the Arab spring?*).

> *'Collective* <u>employment</u> *in the pre-revolutionary period that you mentioned as an example occurred again in the post-revolution*

period; particularly in 2014. These unplanned decisions might harm companies' budgets.'

[Interviewee FR27, Senior Employee, BSc in Accounting, Focused]

'Massive <u>employments</u> have been made by the NOC and other oil companies under political and social pressures in 2014.'

[Interviewee MG32, Employee, BSc in Accounting, Less focused]

8.1.2 Production function

The 'production' function is associated to other references to a greater extent than the 'HR' function, as shown in Figure 22. It has been discussed by interviewees predominantly as a goal (75%) rather than as an actor (25%) and its significance rate is 2.6 out of 4 points. 'Suspension' is the most frequent subject (predicate) to have been discussed in relation to the 'production' function from the interviews, as shown in Figure 22 Part 2.

The environmental issues in conjunction with the 'production' organisational function have been included under *Theme (8.5) CSR & Sustainability disclosure and* **practice** instead of under this theme.

Figure 25: The location of the 'production' function on the discursive significance map (Generated by TROPES)
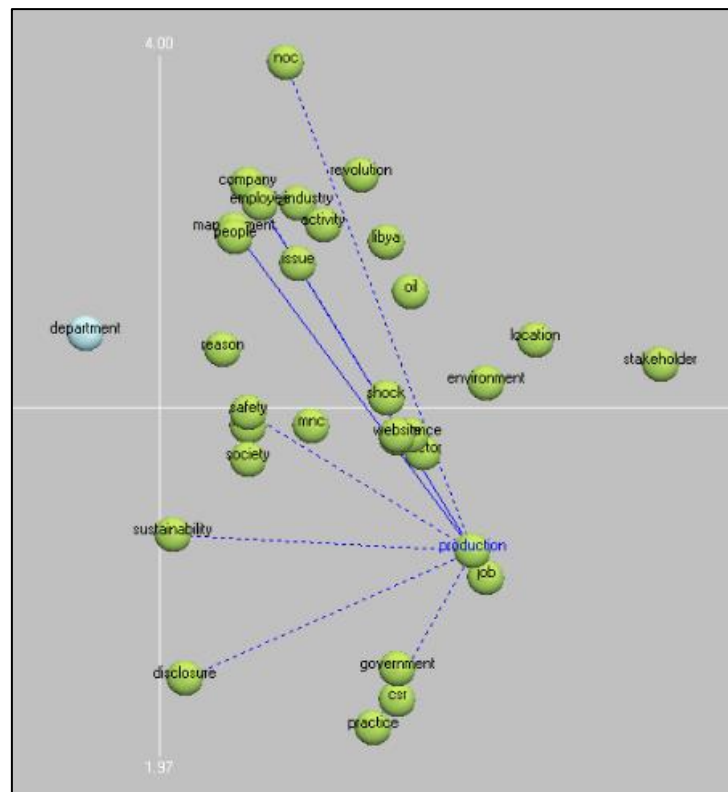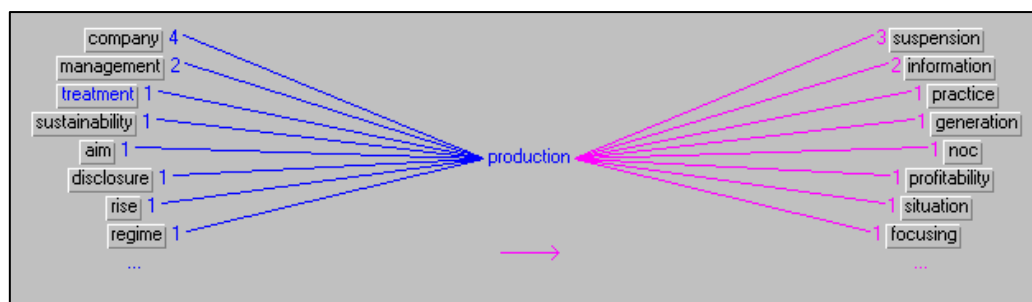
Similarly, to the 'HR' organisational function, the 'production' organisational function, according to the interviewees' discussions, is strongly connected with the 'administration' organisational function based on two different perspectives. First, one of the interviewees revealed that the frequent closures of oil establishments have become serious problems force majeure events, which might threaten not only CSR & sustainability practices but also companies' existence.

> *'New <u>management</u> would not achieve their aims even at the minimal level because of the lack of security in the surrounded area and the frequent <u>production </u>suspensions.'*
>
> **[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]**
> **Quotation 5**

> *'From the best of my knowledge, MNCs influence the awareness of these companies more than the NOC. In fact, without <u>boosting the oil production</u> and improving the oil income, MNCs, as well as other companies, would not contribute sufficiently to the HS&E system and other CSR aspects.'*
>
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**
> **Quotation 6**

Companies' performance in relation to ethical employees' issues has recently declined due to the direct or indirect decline in ordinary activities, particularly after the revolution. In fact, some interviewees are aware of and confirmed the relationship between CSR practices & disclosure and companies' production.

'I believe the current instability in the whole country and, consequently, <u>production</u> suspension both make the situation so difficult in terms of considering <u>employees' rights</u>.'

'The decline in <u>CSR disclosure</u> after the revolution was due to the decline in the company's <u>production</u>.'

[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]

This interviewee believes that a few years after the revolution, the production suspension minimised stakeholders' expectations which are predominantly based on monetary demands. In particular, the Libyan GDP has not been affected by the changes in international oil prices since 2011 (Aimer, 2016) despite the tribulations from which the economy generally suffers.

'In 2011, <u>employees/managers' voices</u> became more vociferous than it was before in 2011; but now a substantial part of these voices disappeared as a result of general funds lacking in the company due to <u>production</u> suspension.'

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

Quotation 7

8.1.3 Administration function

The 'administration' function ('management') is the most significant (3.4 out of 4 points) function in all interviewees' discussions and was, unlike the other functions, strongly linked to political issues ('revolution'). During most discussions, it was uniquely connected with three types of CSR practices and disclosure; HS&E, environmental and employee practices and disclosures. This reference (management) has been a goal (56%) rather than an actor (44%). This means that the interviewees predominantly discussed about management starting from 'management' and ended up with other related references, such as in Quotation 8. It is the only function that has been discussed from a political perspective due to its strong link with the 'revolution' reference, as illustrated in Figure 26.

The outcome of each management (pre- and post-reconstruction) was assessed by many interviewees with notable contrasts. Some of them overweight (or advocate) the current management in that they, unlike the former management, positively highlight HS&E practices. In fact, many questions have equally introduced a sufficient expanse for every single type of CSR practices and disclosures in mutual initiatives between pre- and post-reconstruction management types (see Appendix 1).

'Unlike the pre-reconstruction management, however, <u>post-reconstruction</u> management has authorised the concerned department to stop any work in progress if it does not meet the <u>HS&E</u> requirements.'

[Interviewee AA2, Employee, BSc in Accounting, Focused]

Quotation 8

'First of all, <u>current management</u> I think is <u>more approachable</u> than the management in the pre-revolutionary era; especially in 2009-2010 when the rate of dismissed people was at its peak.'

[Interviewee I28, Consultant, MSc in HS&E, Extremely Focused]

Quotation 9

'....that [<u>employing job seekers</u>] *could be considered as one of the first <u>positive decisions</u> to have been made by the <u>new management</u>.'*

[Interviewee SD30, Board member, BSc in Accounting, Focused]

Quotation 10

'First, the work environment was more than excellent even before the revolution. What changed since 2011 are the salaries and other benefits; some benefits have been increased by 2 to 3 times than they were before the revolution. That was not always as a consequence of the vociferousness of the employees, rather it was proactive step from the newly employed management, such as in the Melita Oil Company and Akakus and Mabrouq. In contrast,

employees' demands were not accepted in the Zuetina Oil Company
due to the difference in activities and the large number of staffs in
the Zuetina Oil Company.'

[Interviewee TA20, Employee, MSc in HS&E, Less focused]

Quotation 11

It is worth stating that there were no hand-over protocols between the first management board after the revolution and the one before. The new management boards in most oil companies have been appointed and legitimised—and dismissed the former management boards—consensually by a variety of predominant stakeholders' (especially employees) who had protested against the former political regime and their loyalties. All of that happened underneath the institutional vacuum following the collapse of the former regime in the capital city. The following quotes present how the progress of dismissing BMs was sudden, comprehensive and at once.

'The chairman [of JVC] *has been dismissed immediately* [at the date of the collapse of the former regime] *while 2 other national members had occupied their positions until 2013.'*

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]

'The number of board members in the company [NOC] *is 5 members... All board members have been dismissed except for one.'*

[Interviewee AT25, Manager, MSc in Management, Less focused]

'The number of board members [of the NC] *is 5 members… All board members were dismissed in 2011.'*

[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]

'The temporary committee who ran the company after the regime collapsed resigned 7 months later.'

[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]

Figure 26: The location of the 'finance' and 'management' functions on the discursive significance map (Generated by TROPES)
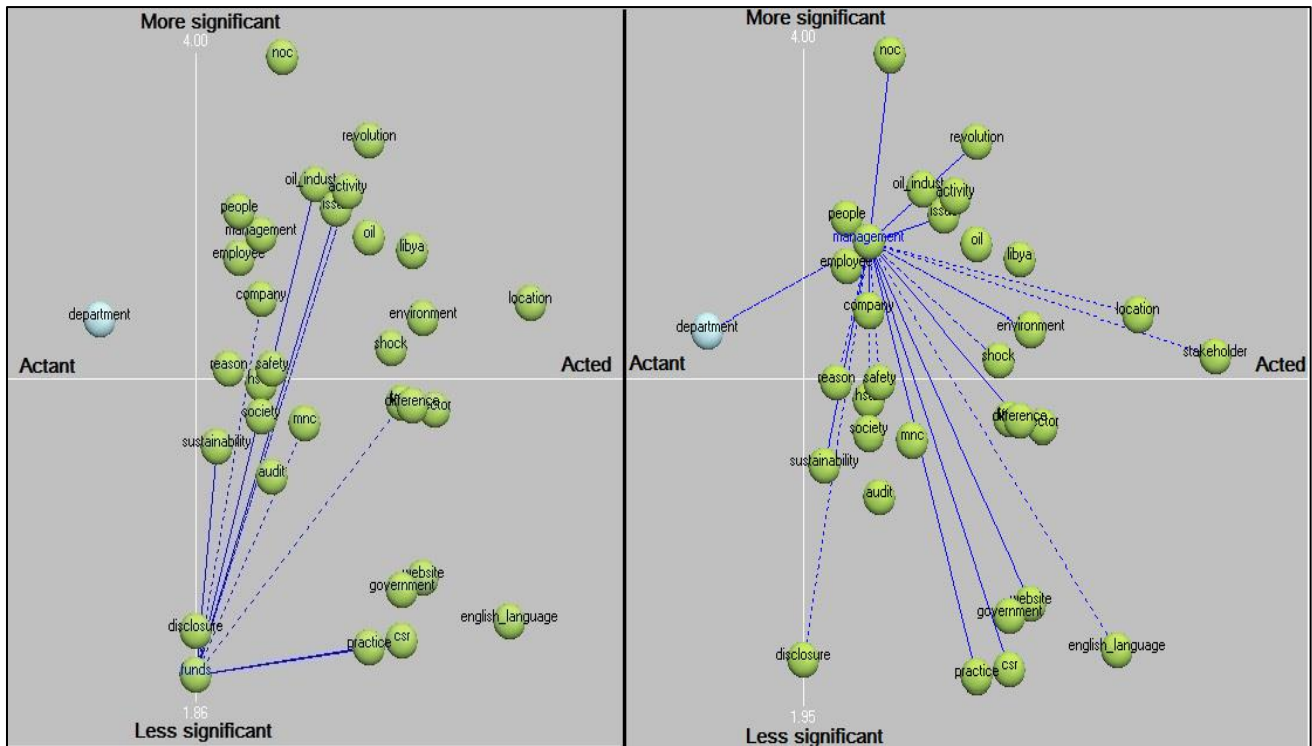
8.1.4 Finance function

According to the semantic analysis, this reference—it has been presented in TROPES as 'funds'—is the least significant (2 out of 4 points) reference due to the usage of the 'production function' as an appropriate substitution for 'funds', as shown in Figure 26. Furthermore, this reference has been equally discussed as a goal (50%) and as an actor (50%) and 'CSR' & 'sustainability' 'practice' are the main discussed predicates (subjects) in the interviews.

Finance as an important organisational requirement has been highlighted during most interviews due to a vital issue for delineating any ambitious plan for CSR and sustainability practices and disclosures in the future. The source of CSR & sustainability funds, as per the interviewees' discussions, is companies' oil production and then MNCs. Oil production is becoming increasingly threatened for many reasons (see the organisational production function). The Exploration and Oil Production Sharing Agreement (EPSA) is a key regulation impacting MNCs' contributions to the society. Nevertheless, it is mostly associated with the surrendered areas of probable oil exploration and it is, however, not refunded in case of oil exploration failure. MNCs, otherwise, link their communal contributions to the society with the stability of oil production in which the current era is substantially lacking.

'They [MNCs] *are obliged to introduce practices about sustainability. Anyway, sustainability issues need funds of which oil companies are currently lacking.'*

[Interviewee AB17, Senior Employee, MSc in Accounting, Less focused]

'Funds are the most difficult issue in front of sustainability and CSR practices and disclosures.'

[Interviewee RA7, Manager, BSc in Engineering, Less focused]

'As long as the funds of the sustainability and CSR activities that are done by MNCs are originally funded by Libyan authorities so, the Libyan party has a right to restrict/orient these activities, as Libyans are the final beneficiaries.'

[Interviewee AB17, Senior Employee, MSc in Accounting, Less focused]

'...resume oil production in order to obtain the required funds for sustainability and CSR practices...'

[Interviewee SB11, Senior Employee, BSc in Accounting, Less focused]
Quotation 12

'We admit that the NOC website is too poor in terms of disclosing different affairs. This issue is going to be improved as soon as the funds in our budget are liquidated by the government.'

[Interviewee SD30, Board member, BSc in Accounting, Focused]
Quotation 13

8.1.5 Reporting function

According to the semantic analysis of the interviews, this function is the second significant function after the 'management function'. This function has been discussed as a goal (66%)—more than as a 'management' function (56%)—in conjunction with the 'websites' from the 'CSR' perspective, as shown in Figure 27. Furthermore, Figure 27, Part 1 shows that the significance rate of the 'report' reference is 2.9 out of 4 points.

This function has been analysed differently from theme 5 'Factors concerned with the characteristic of the used medium (websites)' of which 'reporting' is a part. One of the issues widely agreed among the interviewees is 'the inaccessibility of official reports by publicity'. Only one interviewee unclearly suggests improving partial improvement of the reporting function in oil companies to publish just specific information, such as environmental indicators and data. All other interviews express clear advocacy with a concept of heightening the confidentiality of publishing information to the extent that it leads to the level of absolute prohibition. Despite preparing annual reports on a regular basis, it is still likely to expand the confidential boundaries around financial information (Al-drugi, 2013, p. 232). An additional reason is the lack of necessity to seek funds from external investors.

'As operators, we are not allowed to publish any information. Accordingly, the NOC, as the first party, and foreign company is legible to publish the information. As we belonged to the holding company NOC and foreign company which makes our company closed in front of externals in either investments or funds. Accordingly, there are no interested stakeholders except for the shareholders.'

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]

'What might be disclosed in the annual report must not be published on the website because of the national security. Our company is a sectorial company so financial and other critical information should be surrounded by appropriate secrecy. Additionally, at any public-sector company such information is not to be publicly published.'

[Interviewee AA2, Employee, BSc in Accounting, Focused]

Quotation 14

'Health and safety requirements and information are too limited on the website but perhaps it is sufficient in annual reports.'

[Interviewee DA21, Employee, BSc in Engineering, Focused]

Figure 27: The location of the 'reporting' function on the significance map (Generated by TROPES)
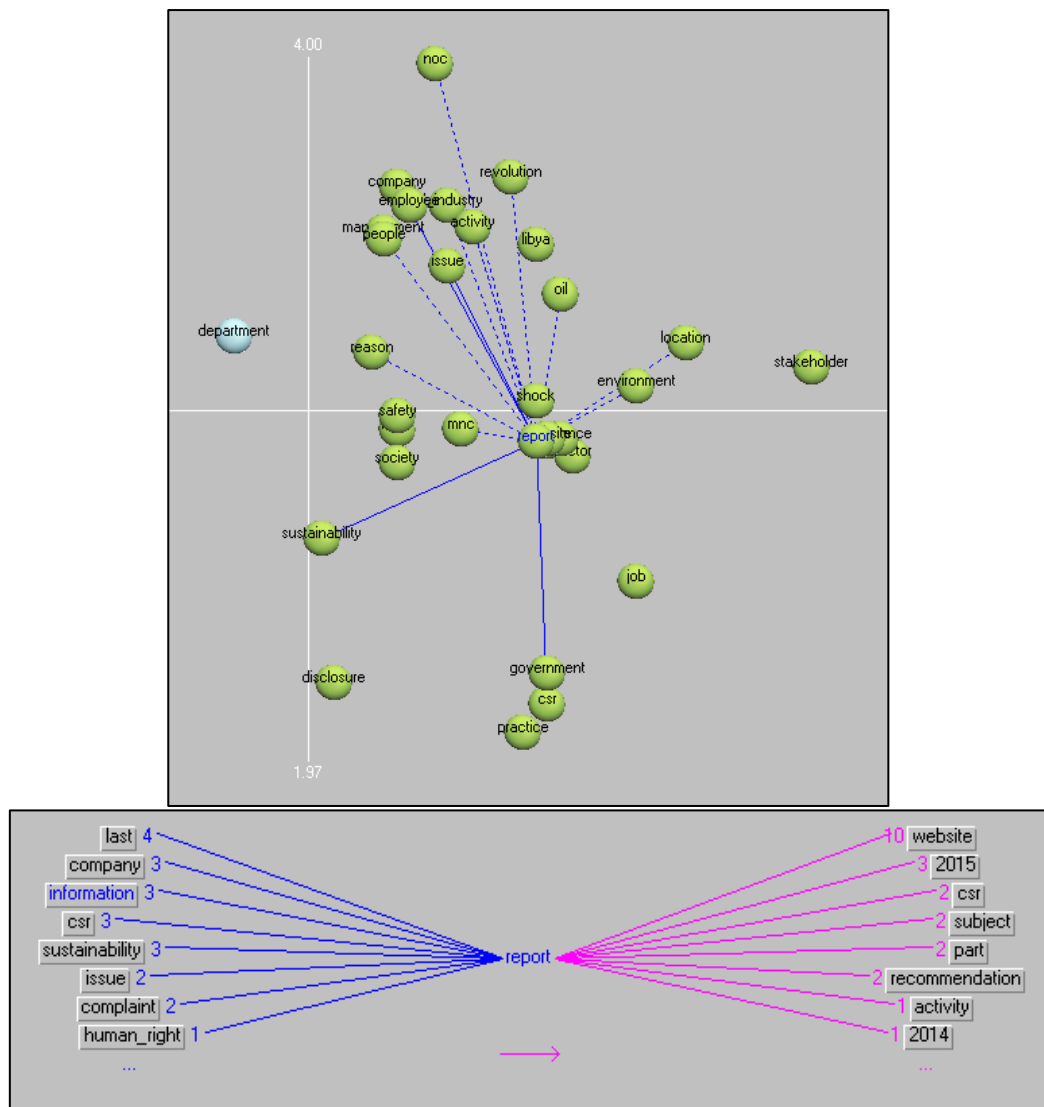
Similarly, Ettredge, Richardson and Scholz (2002) found out that 17% of the companies in the USA did not publish their annual reports at all while most of them published annual reports on their websites averagely in the month of May; all companies are registered in the Stock Exchange Company (SEC) EDGAR but none of them are operating in an extractive industry. In the case of Libya, all oil companies in the public sector are state companies (Marcel, 2006). Companies working in the private sector are mostly Limited Responsibility Companies and not registered in the Libyan Stock Market (LCM).

> *'Company last endorsed the annual <u>report</u> during the first quarter of each year.'*
>
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**

'The last endorsed annual report was in 2012 [four years delay].*'*

[Interviewee AT25, Manager, MSc in Management, Less focused]

'Oil companies do not publish their annual reports on their websites since such reports are not concerned. Instead, I believe publishing the outputs of environmental accounting, for example, does make sense. We have to understand the lack of public awareness about the materiality of annual reports; this might lead to an unpleasant impact on oil operations due to any misunderstanding from the stakeholders' side.'

[Interviewee MS36, Consultant, MSc in HS&E, Focused]

'I think general information is usually published on the website but they do not publish, for example, daily oil production, environmental reports etc.'

[Interviewee DA21, Employee, BSc in Engineering, Focused]

'I think the disadvantages of disclosing the annual report on the website outweigh the advantages. People are generally not sufficiently accustomed to read such reports; this might create waves of misunderstandings toward oil companies in general and the government in particular.'

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

'I think in the public sector, perhaps, it is not necessary to present such information in annual reports or on websites; in particular the legal requirement to do so is absent and profitabilitywise negligent.'

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]
Quotation 15

In contrast with the poor scholarly scene, which has been delineated by some scholars about the Libyan context (Al-drugi, 2013), some interviewees reveal that some oil companies publish some CSR & sustainability independent reports.

> *'We have prepared a comprehensive sustainable report before revolution talks about the CSR achievements called "The harvest of 2010"'.*

[Interviewee AT25, Manager, MSc in Management, Less focused]

Quotation 16

> *'Yes, there is a sort of non-monetary disclosure about sustainability.'*

[Interviewee MS36, Consultant, MSc in HS&E, Focused]

> *'In general, what might be disclosed in the annual report must NOT be published on the website and vice versa. However, <u>CSR information in annual reports could be published on the website</u>. Disclosing sustainability and CSR information on a website has never ever impacted negatively on the company's reputation.'*

[Interviewee TG10, Board member, MSc in Engineering, Less focused]

8.1.6 Summary

The significance of the HR organisational function is notable within the CSR perspective. This function is not only retrospectively linked with 2010-2011, but also with year 2014 when significant employment decisions were made, sometimes persuasively, by many oil companies to reduce the unemployment rate. Consequently, some interviewees attributed it to the engagement of oil companies in societal affairs. The persuasiveness of this quasi-responsible process has been introduced by stakeholders sometimes in a political way. Interestingly, the post-reconstruction management opted to apply some CSR practices via the HR organisational function differentiating them thus from the pre-reconstruction management that has been impacted negatively.

The organisational production function is the most connected with the 'survivability' concept that has been introduced by the legitimacy theory (Aldrich & Fiol, 1994; Suchman, 1995). 'Force majeure events' are the greatest threat on the timeline of the Libyan oil sector. Many interviewees confirmed the relationship between CSR practices & disclosure and companies' production.

The administration organisational function peaks during most interviews due to the pre-determinant position of 'management reconstruction' in most questions. According to the interviewees' discussions, the significant change in head personnel does not change the visions of most organisational functions. A focus interviewee concluded the interview with this quotation:

'It is worth saying that most of the organisational functions have not been changed since the revolution due to: the general unstable conditions and owners' inflexible management at the time being.'

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]
Quotation 17

Many interviewees admit that collective dismissals of board members took place in late 2011. This happened following the flight of the former regime from the capital city and the collapse of the institutional system (at the national level).

The 'Finance organisational function' is intrinsically associated with the 'production function' and it has been widely discussed among interviewees as a budgetary reason behind the obstacles associate with CSR & sustainability practices and disclosure.

The consistency of heightening the confidentiality of financial statements and annual reports is, apparently, another failure of the new management's vision in the 'reporting organisational function'. The significance of these print-reports is that they might be the only way of publishing CSR information, which is financially submitted to oil companies' information system in Libya. Astonishingly, all interviewees agree about the inaccessibility of quasi-confidential reports on websites via which oil companies, presumably, communicate with their stakeholders.

According to the semantic analysis, the 'management' (or administration) and 'finance' functions are the most significant and insignificant references, respectively, in this theme. Furthermore, these two functions and the 'HR' (or employment) function mostly motivate/influence (in different ways) the CSR & sustainability issues, while the 'production' and 'reporting' functions are more affected by CSR & sustainability (or other related) issues. Furthermore, the results in Appendix 20 reveal that this theme generally has the highest influence rate (40%) and significance ratio (2.8) compared to all other themes which are averagely at 35% and 2.6, respectively.

Theme (8.2) Factors related to the concerned regulations and laws

The laws and regulations related to CSR and sustainability affairs could be a factor contributing to an increase in the social indulgence of the firms and, consequently, legitimising their activities (Oliver, 1991), especially those that are environmentally sensitive. The next quote reflects the significance of the legislative framework in different CSR arenas; for example, environmental issues.

'The source of the environmental organisation is a responsible source of laws, regulations and agreements…'
[Interviewee AA4, Consultant, MSc in Accounting, -]

'The adoption of CSR practices and disclosure is a mixture of laws, regulations and stakeholders' pressure.'
[Interviewee AT25, Manager, MSc in Management, Less focused]

8.2.1 Laws & regulations

An interviewee reveals that laws are the main motivation of oil companies to perform in CSR and sustainability. He expressed the influence of legislation on the performance of oil companies, in general, in risk management. For instance, HS&E regulations are firmly applied in some of the oil companies, as stated below in the fourth quote.

'Since the release [Libyan environmental] *of law number 15 in year 2003, Libyan oil firms have started to focus on the environmental issue. The NOC established an independent*

department called the "Department of Health, Safety, environment and sustainable development". The social impacts of oil operations come underneath sustainable development.'

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

Quotation 18

'We are working according to the environmental law that has been released in the 60s and it has been updated many times. Marine, land and air environments are mentioned in the law. All companies should comply with this law and the environmental regulations, standards. Libyan authority has signed the Barcelona convention about offshore operations, which are adopted as well.'

[Interviewee TA20, Employee, MSc in HS&E, Less focused]

'I have not been injured. That was on the grounds of the strictly adopted HS&E regulations in the company.'

[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]

8.2.2 Exploration & Production Sharing Agreement (EPSA)

Many interviewees have attributed the activities of oil companies in CSR & sustainability to the private legislative power of the EPSA as a special regulation for the oil sector. The significance of the EPSA, according to the interviewees' discussion, is raising the HS&E aspects within the content in different sections; as a part of the operators' obligations (National Oil Corporation, 2005).

'The notable influence on considering HS&E and sustainability standards is the economic jump since 2003. That situation was a reason to introduce the 'Department of Health, Safety, Environment and Sustainable Development'. Consequently, this led to a release group of concerned legislations in parallel with improvement in foreign affiliation, which was mostly the main motivation in this issue. Later, the NOC added this issue [HS&E only] to an agreement called the EPSA to encourage, seriously,

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foreign companies to be involved in such activities with the Libyan society.'

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

Quotation 19

'Historywise, according to the EPSA agreement, the BP, and other MNCs, is obliged to pay a non-refundable sum of $100 Million to the local society; such as scholarships, development local employment….'

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

Quotation 20

'[MNC xxx] *has quite strong global policies and procedures related to HS&E. However, in Libya* [MNC xxx] *has signed the EPSA agreement with the Libyan government in 2006 for 6 years to explore oil in the 30 different basins. Unfortunately,* [MNC xxx] *did not succeed in finding commercial quantities of oil in Libya that is why they closed their offices in Libya. Perhaps this is a reason why you have not found anything of CSR about Libya on this global company.'*

[Interviewee TB14, Senior Employee, BSc in Accounting, Focused]

Quotation 21

8.2.3 National audit standards & rules

According to the semantic analysis, CSR & sustainability are likely to be far from the auditing issues outlined in the 4 interviews that have been conducted with auditors working in the Public Auditing Bureau (PAB) in Libya. This could be the reason for the lower position of significance in relation to the 'audit' in Figure 28 part 1. HS&E is the only type of CSR practice that has been widely discussed by participants.

Part 2 of Figure 28 exhibits that a substantial part of interviewees' speech alerts to the problem by raising the 'lack' in relation to many references such as 'standards',

'expert', 'cooperative', etc. For example, 'recommendations' of the audit 'bureau' and the internal audit 'department'.

In fact, Part 2 of Figure 28 also illustrates that both the audit 'bureau', internal audit 'department' and audit 'standards' have been stated as predicates (right section of the chart) of the interviews with respect to the aspects mentioned above. These are mostly related to the PAB per se, which is the firm where the interviewees concerned work.

Figure 28: The significance of the 'audit' reference in the conducted interviews
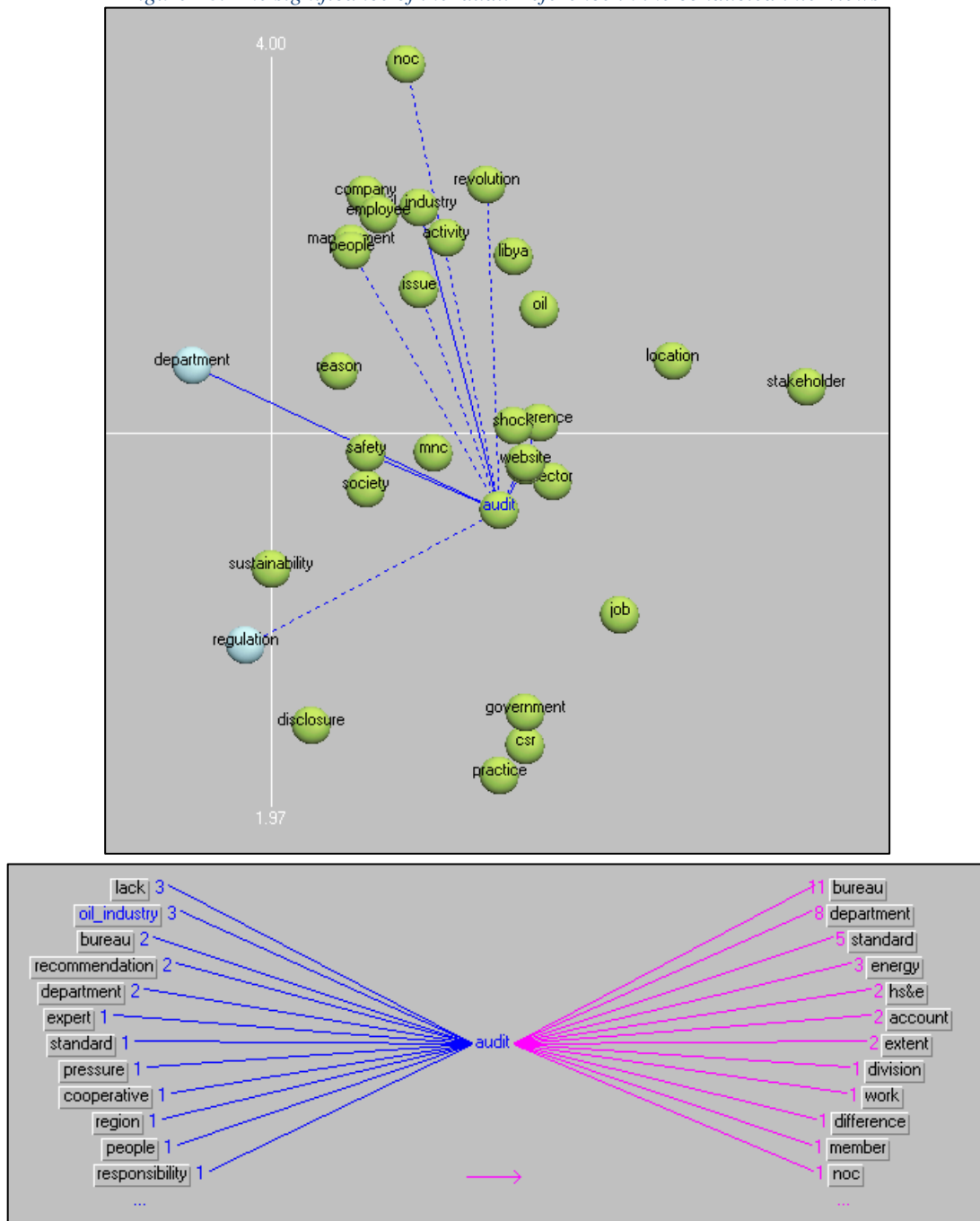
According to the following quote and Quotation 78 under theme *8.6.3 stakeholders' pressure*, CSR & sustainability issues are not included in the audit tasks achieved by the PAB.

> *'Yes, new security/national conditions of working environment, which surround oil companies, are considered in our auditing tasks in terms of lacking in HS&E and other CSR practices and disclosure.'*

[Interviewee MH31, Manager, BSc in Accounting, Less focused]

> *'CSR & Sustainability reports have never been a part of your recommendations in the final/initial audit reports. This is because of the lack of qualified people in the audit bureau. Usually, we check if there are reserves that have been created in the company for funding some CSR or sustainability projects.*

[Interviewee MH31, Manager, BSc in Accounting, Less focused]
Quotation 22

8.2.4 The probable weaknesses of laws and regulations

Most interviewees believe that laws and regulations do not undermine CSR & sustainability disclosures and practices. Moreover, they highlight the probable misunderstandings surrounding the role of laws and regulations in CSR & sustainability practices and disclosures in Libya in that their role is not distinctively perceived, away from being negatively hegemonic. In fact, the so-called undermining effect of laws and regulations has been addressed, and clarified, by two of the highly focused interviewees (YS5 and **I28**).

Some interviewees believe that the ineffectiveness of laws and regulations in CSR & sustainability issues could perhaps be matched by the individual awareness (Visser, 2011b; G. Williams & Zinkin, 2010) of both managerial members and stakeholders.

> *'Currently, <u>laws and regulations</u> are not effective due to the lack of governmental effectiveness. Hence, obeying the concerned <u>laws and regulations</u> is based on individual motivations. Furthermore, newly established companies, such as our company,*

have obviously been supported by cutting-edge and <u>friendly-environment assets due to the global awareness of HS&E issues</u>. The individual awareness is notable in oil companies not only in the post-revolution period but also in the pre-revolutionary period.'

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]

Quotation 23

'No, CSR & sustainability practice has not been undermined. The NOC is more aware of the society requirements. Accordingly, the NOC is the only eligible party to allow MNCs to launch any sustainability project at any place. The role that the NOC is playing in the issue of sustainability practices cannot be considered as undermining sustainability practices.'

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]

Quotation 24

8.2.5 Summary

The interviewees suggested that qualified people in management need to review regulations and laws which are the main source of, for example, environmental practices in Libya (Law No. 15 of 2003). In fact, the probable implementation in regulation and laws has been currently relegated due to government ineffectiveness, which is widely raised by the majority of interviewees as a general threat against the power of laws and regulations. This is also an influential factor on the most important industry-based regulation, the Exploration and Production Sharing Agreement (EPSA), followed by amendments covering a substantial part of CSR & sustainability practices, as shown in Chapter Five.

Interviewees note that individual awareness, or personal responsibility of CSR & sustainability practice should not be played down in minimising the impact of insufficient/ineffective regulations and laws; especially after the revolution. However, individual awareness could be converted, deliberately sometimes, to unconscious stakeholder pressure in association with freedom of speech; this is what they reveal happened during the post-revolution period.

Theme (8.3) Types of ownerships and business networking

In general, three different types of institutional networking [117] have been discussed in the interviews: partnership, affiliation and coordination. Consequently, four types of institutions are mostly concerned throughout all the discussions with regard to the excretions of institutional networking within the Libyan oil sector; NOC (as the owner), Joint Venture Companies, National Companies and MNCs.

This sub-theme is related to the thesis objective (2). Furthermore, this sub-theme focus partially on the probable presence of taking-for-granted—rather than evidential—perception of stakeholders about the significance of MNCs in some CSR & sustainability issues. This conception is called cognitive legitimacy (Suchman, 1995; Zucker, 1983).

Based on the relevant literature, this sub-theme aims to identify the inferred relationship between CSR practice, in one side and ownership structure and business networking on the other side (cf. Al-drugi, 2013; J. T. Campbell et al., 2012; Husted et al., 2016; Lai et al., 2016; Reimann et al., 2015; Suttipun and Stanton, 2012). The related questions are primarily 20, 23, 29 and 46 as shown in Appendix 1. This issue was also occasionally discussed in some other questions.

By default, all questions refer to CSR & sustainability either disclosure or practices over all prospects of institutional networking. Political aspects are, presumably, strongly connected with this theme and its questions. However, the political perspective was limitedly debated with only partnership and coordination but not with affiliation.

The supervisory firm (National Oil Corporation[118]) is the most centralised type of ownership which is discussed in all 23 interviews. During the discussions, the NOC is strongly connected with CSR & sustainability practices and disclosures as presented

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[117] Hsu and Liu (2008, p. 203) define 'institutional networking' as *The social ties between a firm and its external institutional actors such as channel members and government agencies*; while Cawley Marsat and Gillmor (2007, p. 408) state that 'institutional networking' is the connection between municipal and private sectors or between domestic and foreign sectors.

[118] It has been established to be, in addition to the ministry of petroleum affairs (International Legal Materials, 1966), a contractual and legitimate representative of the Libyan government in 1970 (a year after Gadhafi first came to power) instead of the Libyan Petroleum Company (LIPETCO) (OpenOil UG, 2012, p. 16).

in Figure 33. According to the semantic analysis, the NOC is of the highest significance and it is pivotally stated among the minutes of all discussions.

8.3.1 Affiliations

It is worth stating that all types of 'institutional networking' are politically discussed in monosyllabic ways; especially, 'affiliation' (see their *dash* links with 'revolution' in Figure 29 and Figure 30). Interestingly, 'affiliations' and other types of business 'institutional networking', in the Libyan oil sector, are entirely international.

According to the interviewees' discussions, the current state of foreign affiliations might promote CSR & sustainability practices. Unlike the other two types of institutional networking, 'affiliation' has been commonly acknowledged during discussions as an 'actor' (52%) in specific subjects such as 'companies', 'performance' and 'CSR' issues, as shown in Figure 29. Furthermore, 'affiliation' has been highlighted within interviews[119] (15 times) compared to 'coordination' (11 times). Figure 29, Part 1 shows that the significance rate of the 'affiliation' reference is 2.4 out of 4 points.

Some interviewees revealed the significance of foreign affiliation. An interviewee reveals that the recent legislative implementation in Libya in 2003 (Environment Law No. 15) has been released to take a step forward in the foreign affiliations with the Libyan oil sector in general.

> *'...considering HS&E and sustainability standards… it has led to the release of a group of legislations concerned in parallel with improvement in foreign <u>affiliation</u>, which was mostly the main motivation in this issue* [CSR & sustainability practice] *.'*
> **[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]**

> *'International <u>affiliation</u> might indirectly* [via NOC] *affect the company's performance in social responsibility.'*
> **[Interviewee AT25, Manager, MSc in Management, Less focused]**

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[119] It has obtained by using the '24-episodes' distribution report in TROPES, as elaborated in Chapter V.

An interviewee raises an interesting point related to the unfair treatments in MNCs, via their partnership in Libya, with national staff compared to non-national experts. This negative perception reflects how employees are not satisfied with the HS&E practice since the company's assets are being used unequally among employees.

> '*I believe foreign <u>affiliation</u> <u>negatively</u> influences organisational performance in sustainability and CSR practices, especially in health and safety. There is a sort of employment discrimination. We have seen that foreign experts do have inequitably "priority" ahead of national employees in case of, for example, physical injuries.*'

[Interviewee SB11, Senior Employee, BSc in Accounting, Less focused]

Quotation 25

Figure 29: The location of the 'affiliation' and 'partnership' segments on the discursive significance map (Generated by TROPES)
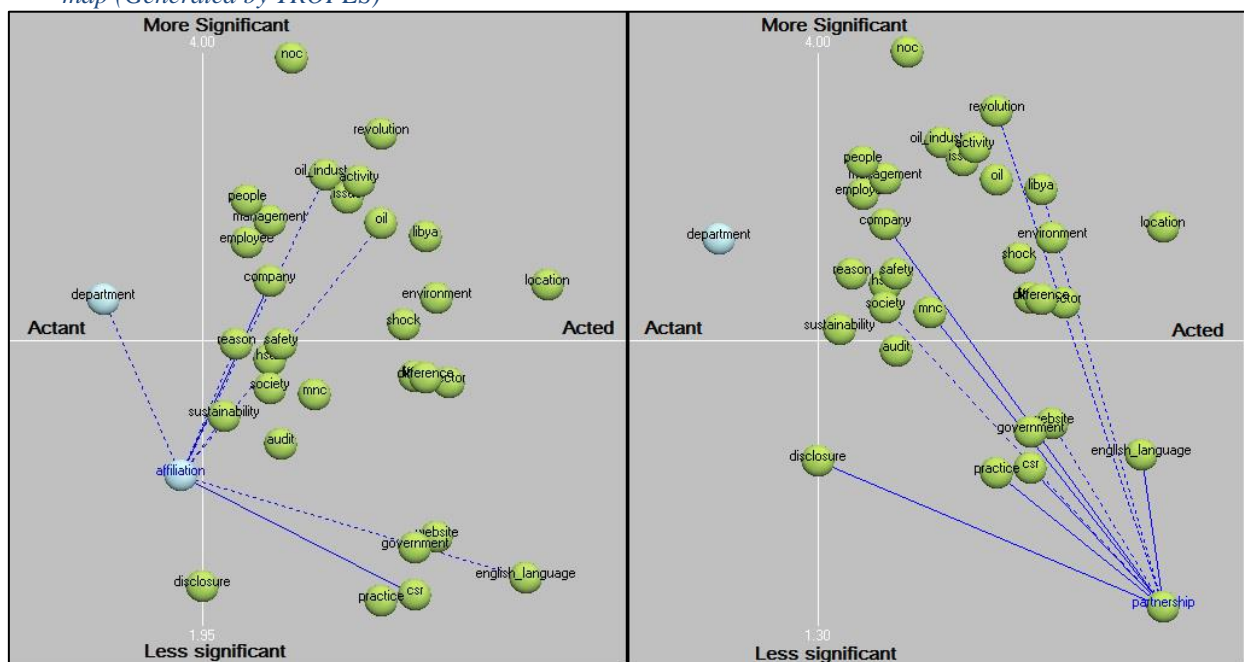
8.3.2 Partnership

According to the semantic analysis, 82% of the usage of this reference in interviews represents a goal among many modifiers (such as 'MNC' and 'coordination') to introduce many subjects such as, 'JVCs', 'CSR' 'practice' and 'disclosure', as shown in Figure 29. The significance rate of this reference is 1.9 out of 4 points.

Despite the fact that the Libyan economy is not globalised, a large number of foreign affiliations and partnerships in the oil sector rely on the significance of CSR & sustainability in general (Amran & Devi, 2008) and HS&E in particular (National Oil Corporation, 2005).

The second segment of 'institutional networking', according to the interviewees' discussions, is 'partnership'. The only form of partnership in the oil sector is between the NOC (as the governmental party) and MNCs, who are involved globally in the oil industry, due to the concessionary agreements they have been granted for oil exploration; this partnership translated into reality once the two parties agreed to establish JVCs (OpenOil UG, 2012). According to the interviewees' answers, 'partnership' has been discussed significantly less than 'affiliation' and they linked it strongly with 'MNCs' and 'JVCs', as presented in Figure 29. Unlike all other types of 'institutional networking', interviewees state clear associations between 'partnership' and 'CSR practices & disclosures'.

> *'There is a sort of coordination between foreign companies and their local <u>partnerships</u> (JVCs), in terms of CSR practices and disclosure, before 2011. For example, the EPSA agreement determines that liabilities should be paid and followed up with obligators (foreign companies or JVCs). In fact, foreign companies are obliged, according to the agreement, to achieve most the sustainability and CSR project. After 2011 and due to oil production suspension, the role of foreign companies has disappeared.'*
>
> **[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]**
>
> **Quotation 26**

> *'There is coordination between MNCs and their local <u>partnerships</u> (Joint Venture Companies) in terms of CSR practices and disclosure.'*
>
> **[Interviewee AB17, Senior Employee, MSc in Accounting, Less focused]**

> *'There is coordination, at a high level, between MNCs and their local <u>partnerships</u> (Joint Venture Companies) in terms of CSR*

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practices and disclosure in particular when implementing the terms of the agreements and the terms of employment.'

[Interviewee AA4, Consultant, MSc in Accounting, -]

'Foreign <u>partnerships</u> are the key factor in improving sustainable development, especially before the revolution, through the compulsory payments from MNCs. Furthermore, the sustainable development department has been improved because of foreign affiliations and <u>partnerships</u>.'

[Interviewee SD30, Board member, BSc in Accounting, Focused]
Quotation 27

'[discussing the insufficiency of sustainability programs according to the reports AE34 has read] The good point is that the NOC agreed about conducting the practices of sustainability & CSR by the foreign <u>partnership</u> itself.'

[Interviewee AE34, Senior Employee, MSc in HS&E, Less focused]
Quotation 28

'Some sections in the company are doing their best with purely national experts while some other sections cannot do most of their job without the foreign company [foreign partner]. *For HS&E, I think the difference/uniqueness between companies in this issue could be referred to the foreign company* [foreign partner].'

[Interviewee DA21, Employee, BSc in Engineering, Focused]
Quotation 29

Despite most interviewees mentioned above do work neither in MNCs nor in JVCs (AA4, SD30, AE34 and DA21), they have cognitively assured the significance foreign partnership in CSR practice of Libya-based oil companies. Consequently, they are unlikely to have an actual experience about it. This may be explained, to some extent, as a support to cognitive legitimacy (Suchman, 1995; Zucker, 1983) of MNCs social activities in that it is ambiguously accepted.

8.3.3 Coordination

The last type of 'institutional networking', for CSR & sustainability practices and disclosure according to interviewees' discussions, is 'coordination'. As in the case of 'partnership', it is relatively not as significant as 'affiliation' (as presented in Figure 29, Part 1). According to the semantic analysis, 'MNCs' and their 'partnerships' in Libya, namely 'JVCs' adopting 'CSR' 'practice', are the key subjects related to 'coordination' according to the interviewees' discussions, as shown in Figure 29, Part 2. 'Coordination' has been widely introduced as a goal (79%). This means that this reference limitedly influences CSR & sustainability issues (and other related issues) in the interviews. According to Figure 29, Part 1, the significance rate is 1.5 out of 4 points.

The indicator of 'non-hierarchal coordination' within non-state countries, introduced by Börzel and Risse (2010), has not been addressed by any of the interviewees due to, apparently, the absence of non-state subjects within all 'institutional networking' issues.

> *'There is a significant <u>coordination</u> between MNCs and their local partnerships (JVCs) in terms of CSR practices and disclosure through, in particular, implementing the terms of the agreements and terms of employment.'*
>
> **[Interviewee AA4, Consultant, MSc in Accounting, -]**

> *'There is coordination between MNCs and their local partnerships (JVCs) in terms of CSR practices and disclosure. Personally, I have attended many meetings with different JVCs to make them able to adopt HS&E standards that have been accepted in oil operations in Libya in the* [MNC] *company where I was working.'*
>
> **[Interviewee MS36, Consultant, MSc in HS&E, Focused]**
>
> **Quotation 30**

Figure 30: The location of the 'co-ordination' segment on the discursive significance map (Generated by TROPES)
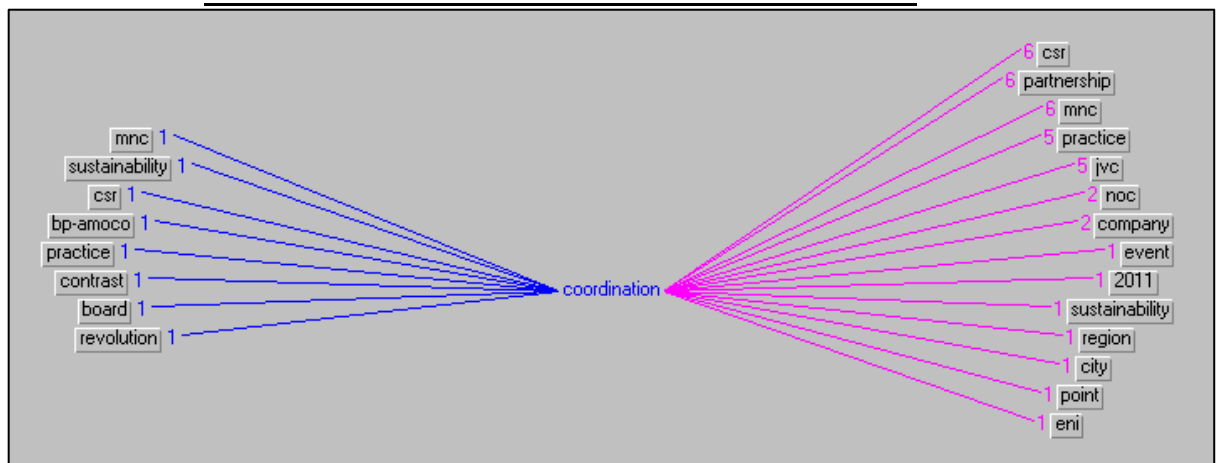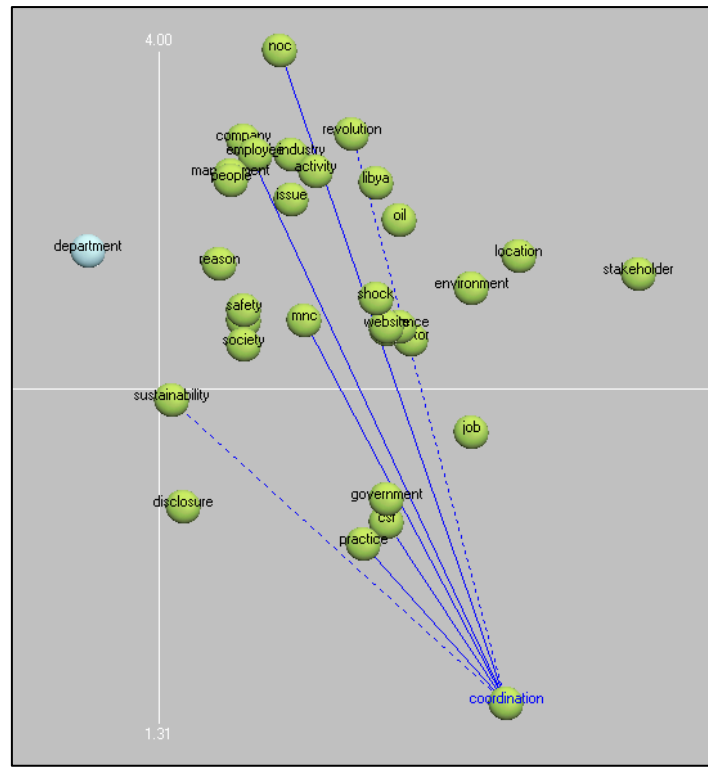
8.3.4 Joint Venture Companies (JVCs)

According to the interviewees' discussions, JVCs are in the lower significance (2 out of 4 points) level compared to other ownership types (NOC or NCs). JVCs have been described as a 'goal' (55%) rather than as an 'actor' (45%) during the interviews, as indicated in Figure 31, Part 1. Generally, JVCs have been occasionally discussed from a political perspective. With reference to interviewees' answers, JVCs are mostly connected with two types of institutional networking, 'partnership' and 'coordination'.

Generally, JVCs are strongly connected with CSR practices and disclosures, while sustainability is occasionally linked to JVCs during interviewees' discussions

(see Figure 31). Evidence and reasoning of the conjunction shall be discussed in detail in *Theme (8.5) CSR & Sustainability disclosure and* **practi**ce.

Figure 31: The location of the 'joint venture companies' references on the discursive significance map (Generated by TROPES)
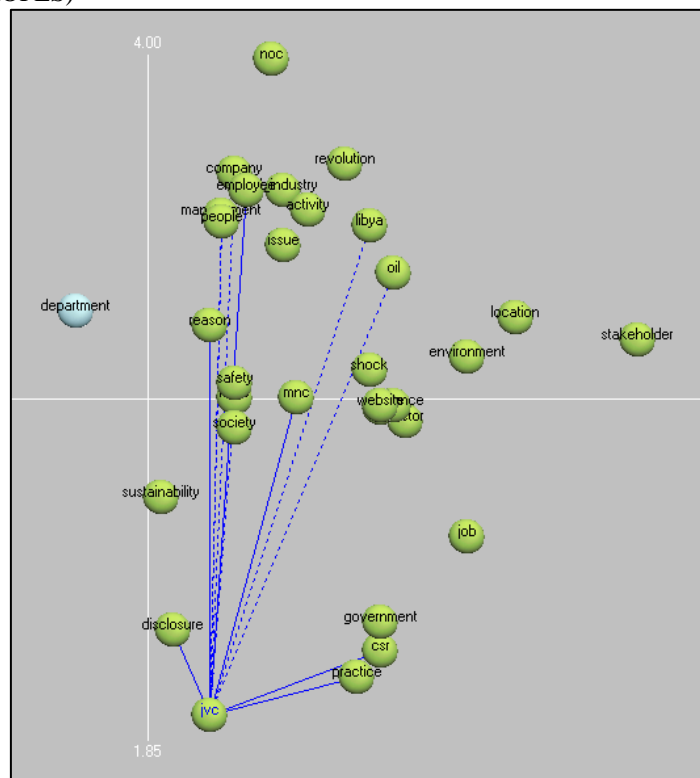
According to the deductive findings (shown to interviewees) on the longitudinal changes in CSR disclosure volumes in relation to the types of ownerships, JVCs have been recognised as more organised and major environmental disclosing companies. Consequently, they are minor polluters or pollution controllers. Secondly, most national experts perform and work within across various oil sector activities at different management levels. This plays down the employees' evacuation collectively in 2011 as a deductive reasoning behind the decline of the CSR disclosure of JVCs in the same year, as stated in the third quote.

> *'I think the shrinking in the bureaucratic workplaces is the reason of the improvement in JVCs in terms of CSR and sustainability disclosure compared to NCs.'*
>
> **[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]**
>
> **Quotation 31**

> *'If we apply the rule "the less disclosure* [about environmental issues] *the more likely of being a polluter", it can be seen that NCs are more responsible in this regard than JVCs.'*
>
> **[Interviewee TA20, Employee, MSc in HS&E, Less focused]**

> *'It is not correct to be interpreted as if a step back has been taken by JVCs due to the employees' evacuation; because more than 90% of human resources in the oil sector are national experts.'*
>
> **[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]**

8.3.5 National Companies (NCs)

National Companies (NCs) are the oil companies entirely owned by the Libyan authorities and operating in different activities in the oil sector in Libya. Some of them are operating in upstream and others in downstream activities. Considering that only people working in oil companies from the public sector have been interviewed, all the discussions are involved in this sector. Two different interviewee groups have been asked four different questions about NCs.

Figure 32: The discursive significance of the National Companies (NCs) reference and its dependency tree according to the interviews
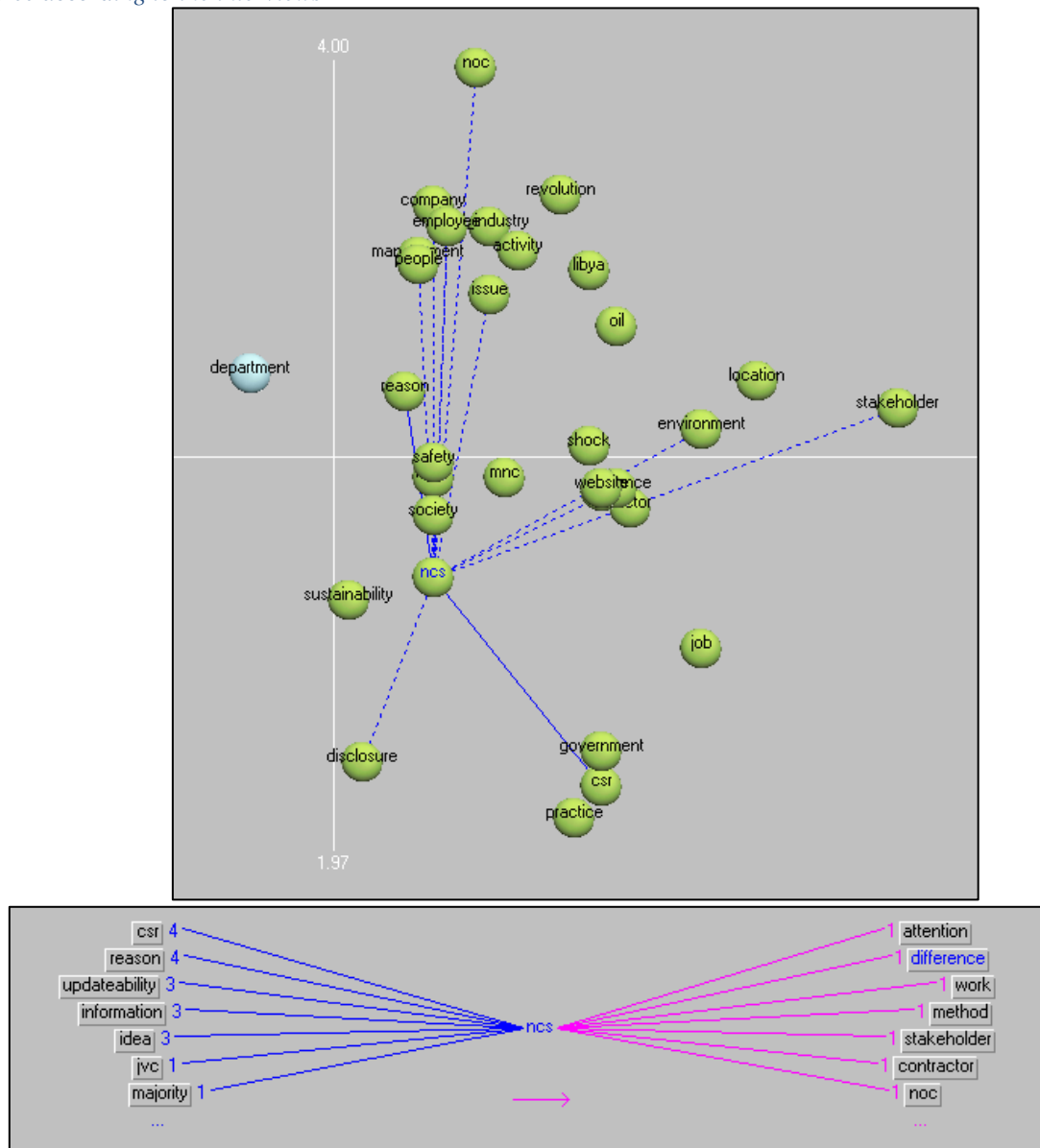
NCs were noticeably relegated, compared to the NOC and MNCs, within interviewees' answers and discussions. However, NCs are more significant (2.7 out of 4 points) than JVCs (2 out of 4 points). Accordingly, they have been discussed in weak correlation with other themes and the peculiar state of NCs, according to interviewees' opinions, was a goal (57%) rather than an actor, as presented in Figure 32 Part 1.

According to most interviewees, the absence of 'foreign partnership' in NCs is the most significant factor negatively influencing their level of environmental practice and, consequently, it is lower than in the case of NCs in terms of environmental activities. In consonance with this, only a few interviewees attribute the high volume

of environmental disclosure on JVCs websites to good practice in environmental issues, compared to NCs, as stated under *8.3.4 Joint Venture Companies (JVCs)*.

8.3.6 National Oil Corporation (NOC)

The significance of the NOC in CSR and sustainability practices and disclosure in the Libyan oil sector is due to its position as a holding company and this, consequently, might relegate the legitimacy of other oil companies (subsidiaries) to act in the issue of CSR and sustainability. This debate has been raised by an interviewee YS5 working in a JVC (operator) in that the NOC is obliged to cover a substantial part of its annual expenditures.

> *'As mentioned before, the company belongs to the NOC and [xxx] Company. Then, the company is not allowed to fund any project that is not permitted in the approved annual budget. In fact, most the concerned activities are within the administrative borders of the company and not beyond that. Accordingly, <u>sustainable development is not important for any company working only as an operator</u>. Instead, the foreign company is obliged, according to the EPSA, to cover sustainable development in the Libyan society.'*

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]
Quotation 32

The next themes shall illustrate and quote the perspectives on the NOC, according to the interviews. According to the semantic analysis, the NOC has been widely introduced as the 'owner' of 'media' and as suffering from political 'division' that made it 'lack' in its performance to act in many predicates as shown in Figure 33, Part 1. Most predicates (or discussed issues) in relation to the 'NOC' are 'sustainable development' in 'Libya' and, more specifically, in the 'oil sector'. Additionally, the issues of CSR 'disclosure' have been linked (in general) to more than 'practice' according to the interviews, as presented in Figure 33, Part 1. While the 'NOC' is the most significant (4 out of 4) reference at the top of all references, it has been mostly used as a goal (60%) more than NCs (57%) and JVCs (55%), as shown in Figure 33, Part 1.

Figure 33: The location of the 'NOC' reference on the discursive significance map and dependency tree (Generated by TROPES)
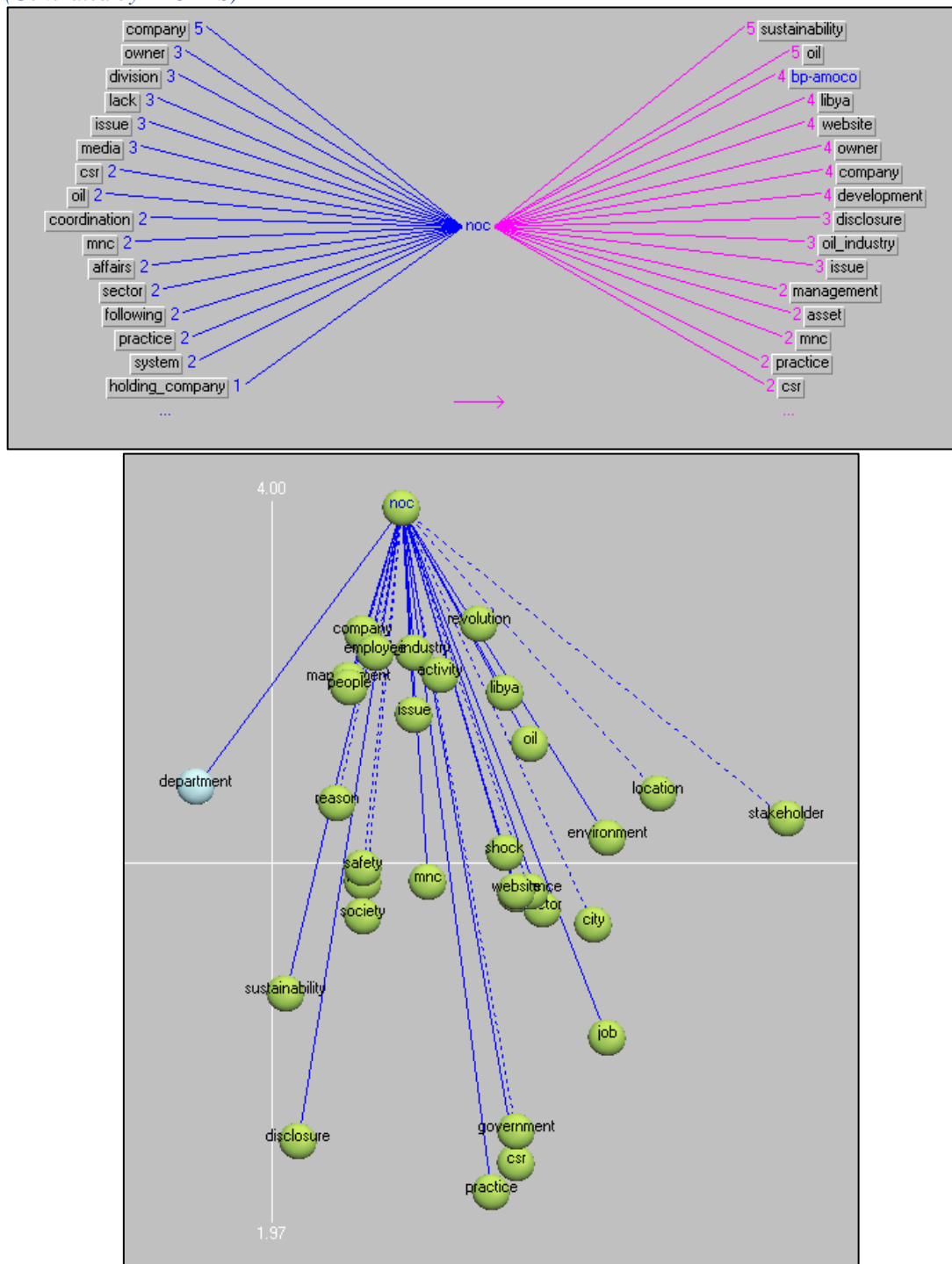
The interviewees had diverse views about whether the NOC's influence was positive or negative as presented in also *Theme (8.2) Factors related to the concerned regulations and laws*). The centralised position has been created by law since the NOC was first established and it has been managed differently by sequential management boards since 2008. Interviewees' discussions might be, accordingly, influenced by this contradictory and, in general, unstable context.

Some interviewees emphasise the great role of the NOC in sustainability practices, which influences the community-based NOC awareness of strategic productivity and sustainable economy, as stated in this quote (in addition to Quotation 53 under *8.5.7 Sustainability*):

> *'The NOC should do their best whenever they sign a contract with any company to disclose better on their websites. Again, the NOC is presumably the key factor in this issue.'*
>
> **[Interviewee TB14, Senior Employee, BSc in Accounting, Focused]**
>
> **Quotation 33**

8.3.7 Summary

The three types of institutional networking are partnership, coordination and affiliation. They are the substantial part of the inter-relations between the NOC and MNCs on the one hand and National Companies (NCs) and Joint Venture Companies (JVCs) on the other hand within the CSR perspective, as illustrated in section *4.4.3 The Influence of Ownership Structure on CSR Disclosure and Practice* in Chapter Four.

According to all interviews, what interviewees mean by institutional networking is B2B networking between International Oil Companies (ICOs) and the NOC. Local B2B networking is entirely insignificant context for CSR & sustainability practices.

It is not clear whether foreign 'affiliation' improves CSR & sustainability in oil companies. While some interviewees refer to the promotion in environmental legislation (releasing environmental law) as a way of pressuring foreign affiliation with the oil sector, discrimination could be a result of foreign participation among nationals in terms of treating the cases of HS&E incidents.

The most important 'partnerships', from a CSR perspective, are between the NOC and MNCs to establish operator companies or more specifically, JVCs. In contrast with all other types of institutional networking, foreign partnerships are strongly associated with CSR practices and then disclosures. The reason is constituted by the contractual liabilities that should be regarded as an obligation by the MNCs working in upstream activities, since they have officially become concessionaires underneath the principles of the Exploration and Production Sharing Agreement (EPSA). Nevertheless,

the effectiveness of MNCs on CSR practices is more common in JVCs than in NCs, which is fully owned by the Libyan authority.

After establishing the operator company (JVC), CSR & sustainability practices are strongly based on the general level of oil productivity that is entirely sensitive to the general stability and security of the state. This point created many political discussions about companies' (pre- and post-revolution) performance in CSR & sustainability practices.

'Coordination' between owners (the NOC and MNCs) and their subsidiaries (NCs and JVCs) is the starting point from which this type of institutional networking is discussed. Many interviewees stated that coordination between MNCs and JVCs is entirely significant. Similar to other types of institutional networking, the chaotic environment negatively influences 'coordination' for CSR & sustainability practices after the revolution due to a rapid increase in political divisions.

Despite the limited management reconstruction of JVCs, which solely related to national board members, interviewees state that there is a notable improvement in CSR practices after the revolution, such as environmental issues and employee treatment. However, the poor performance of JVCs in, for example, environmental disclosure (compared to NCs), is indicative of the fact that JVCs require stronger environmental policies. NCs' performance in CSR practice, and particularly in environmental issues, has been ranked as the lowest due to the absence of foreign partnerships/affiliations.

According to the results of the semantic analysis, the NOC has the most significant position amongst all other companies in terms of CSR practice and disclosure. This dominant position makes some interviewees accuse the NOC of, first, its negative role in CSR practice and, secondly, centralised CSR disclosure. However, most interviewees stress the main role of the NOC in the national program of sustainable development in Libya.

Interviewees believe, according to the semantic analysis, that there are two extreme references with respect to the 'affiliations' that motivate/influence (in different ways) CSR & sustainability issues, while 'partnership' and 'coordination' are affected by these (and other related) issues. Appendix 20 shows that the 'types of ownerships'

are, averagely, more significant (2.7 out of 4) than the 'types of networking' (1.9 out of 4). Furthermore, the 'types of ownerships' have an average influence rate (43%)—they are less used as goals in interviewees' speech—on CSR & sustainability issues than the 'types of business networking' (32%). The results in Appendix 20 reveal that under this theme, the types of ownerships and business networking, generally have the lowest influence rate (34%) and significance ratio (2.3) compared to all other themes, which are on average at 35% and 2.6, respectively.

Theme (8.4) The characteristics of the used media for CSR disclosure

The reason why website functionality, attributes and hierarchical structure are significant is that they can be used to support firms' legitimacy (Cordery & Ayoub, 2017). Websites and webpages as CSR information vehicles have been discussed in three different groups of interviewees with 3 questions. The related questions are (25, 26 and 35), as shown in Appendix 1.

It is worth stating that a specific type of CSR content is mostly attractive for specific stakeholders. The announcements of job vacancies might geographically identify the potential categories of stakeholders and then recognise whether their first language is Arabic or otherwise English.

> *'Most website visitors focus on job vacancies, which is difficult to be met in JVCs.'*
>
> **[Interviewee AT25, Manager, MSc in Management, Less focused]**

On the other hand, EVWs could be the best media in the oil industry for commercial posts such as tenders.

> *'The level of depth between Arabic and English could be the reason why Arabic websites are always different from English websites. It is worth saying that not every text can be translated to Arabic especially in the oil industry; because the aim is always to communicate to the other party in understandable language and achieve the work efficiently.'*
>
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**

'The tenders webpage and job vacancies are the most visited webpages. CSR information has been usually visited for competitiveness purposes.'

[Interviewee AT25, Manager, MSc in Management, Less focused]

8.4.1 Reliability of the online CSR & sustainability information

On the light of notion of strategic legitimacy (Suchman, 1995), the aim of this sub-theme is to identify; the probable conflict between organizations (represented by managers), who prefer the flexibility of symbolic management, and stakeholders who seek real [and reliable] reactions from organization (Ashforth & Gibbs, 1990).

The three extremely focused interviewees have expressed, in different degrees, their conscious opinions about the dependency on CSR & sustainability disclosure of oil companies as a reliable source of data.

'In fact, information related to HS&E & sustainability disclosures on companies' websites are reliable but not updated.'

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]

Quotation 34

'Yes, it is reliable; especially when it is concerned with specific environmental incidence in the company or other companies, even if not an oil company, working near our company. Another example of reliability is that the companies' activities that have been done by our department were covered by the media department and then published on the company's website.'

[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]

'Since 2014, our company's website has become not reliable. The reason is re-prioritising other issues rather than media [disclosure]*; in other words, the published information should be real time data.'*

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

'It is not quantitatively reliable. In other words, the disclosed information on oil companies' websites is mostly reliable but not sufficient due to the lack of unified formation in HS&E disclosure and reporting.'

[Interviewee MS36, Consultant, MSc in HS&E, Focused]

Quotation 35

'Due to the direct contact with oil companies I have not used information published on oil companies' websites. But it does not mean that oil companies' websites do not have an accepted degree of reliability.'

[Interviewee MH31, Manager, BSc in Accounting, Less focused]

Quotation 36

8.4.2 Centralisation of media

Institutional legitimacy (Dowling & Pfeffer, 1975) marginalizes the significance of firms-stakeholders conflict (Suchman, 1995). The reason is that the institutionalists are looking to the institutions at sectoral or industrial level (Dowling & Pfeffer, 1975) rather than underlining the role of principal/central institutions [NOC in Libya may be an appropriate example] in legitimation process (Suchman, 1995). This sub-theme helps to identify inductively whether oil companies in Libya seek legitimacy by either coercive or mimetic isomorphism (W. Powell & DiMaggio, 1991) from CSR perspective.

First of all, the normality of media centralisation (in general) is acceptable in most interviewees' discussions. Its application is the disclosure of the NOC, as owner, on its website on behalf of oil companies due to the authorisation of the NOC to represent its subsidiaries.

While some interviewees revealed the existence of the decentralised media as well, although CSR & sustainability practices are achieved in full coordination with the NOC (see theme *8.3.3 Coordination*). Thus, oil companies work in this field with, according to interviewee (FZ9) below, accepted minimal performance. The centralisation part in this issue, as widely known (in the oil sector) through a

representation of the NOC based in the west, has fuelled political divisions in the eastern region in Libya after the revolution.

> *'Political divisions are the reason for the centralisation of the NOC as the owner. This weakened the legibility of the NOC in the oil sector in general and, in particular, the east side of Libya where the political division is at its peak.'*

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]

Quotation 37

> '[Does the NOC monopolise CSR & sustainability practices?] *This is partially incorrect because there is a sundry budget* [in which the interviewee believes, apparently, to slot the matters of social activities] *in most oil companies that can be freely used in CSR activities and there is no need to confirm payments from the owner NOC.'*

[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]

> *'I think it is normal for the owner to speak on behalf of other subsidiaries which are, in Libya, operational oil companies. However, these companies do have a sort of independency. I do not know why the NOC role in web disclosure declined sharply after the revolution.'*

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

Another motivation of media centralisation is the political factor. The political factor has notably influenced not only on the online CSR contents, but also on the holistic performance of the used media due to the consequential impact of government ineffectiveness. In other words, supporting the integrity and unification of oil production as a survival GDP element of the country makes NOC taking a risk of managing and leading this sector without effective governmental role.

> *"There was* [political] *tying-control on oil sector in terms of its media* [via websites of oil companies] *in line with the orientations of NOC on behalf of the state; but after the revolution, the tying-*

control of the state has been entirely released and managerial leading disappeared."

[Interviewee AA4, Consultant, MSc in Accounting, -]

"[why environmental disclosure has recently increased?]*
During pre-revolution era, MNCs were fully responsible about any environmental impacts due to oil operations. Apparently, this was the reason why Libyan party reliantly ignored the same issue. On top of that, <u>local media was oriented</u>* [politically] *to not to declare environmental impacts in different regions, <u>NOC's website</u> is included."*

[Interviewee TA20, Employee, MSc in HS&E, Less focused]
Quotation 38

8.4.3 Summary

Some interviewees commented that, in the Libyan oil sector, the EVWs are mostly used to publish tenders and commercial announcements while the AVWs are used to disclose announcements on job vacancies. In different degrees, most interviewees accept online CSR & sustainability disclosure as a reliable source of data.

The predominance of the NOC website in disclosing events, practices, plans and even announcements on behalf of other oil companies is agreed by most interviewees who attribute that to ownership and legislative authorisation. However, an interviewee plays down the fears from centralisation in terms of CSR matters [apparently, social activities] in that oil companies are pre-authorised to spend from sundry budgets. In fact, this form of centralisation could perhaps be, according to the interviews, an additional intensive factor of political divisions.

Theme (8.5) CSR & Sustainability disclosure and practice

The theoretical framework of procedural legitimacy (Suchman, 1995) facilitates a part of this theme. This theme attempts to identify; the extent of legitimate practice and procedures [related to CSR &sustainability issues] embraced by organizations in

that they are socially accepted regardless of the benefits (Suchman, 1995). This analytic approach is based on interviewees' perceptions.

According to the 23 interviews and the nature of the topic, this theme is pivotal compared to others. The significance of the types of disclosures (or practices) is, respectively from high to low; employee, HS&E, community (society), environment and finally customer disclosure, which is remarkably the lowest one, as shown in Figure 34, Part 1. Due to the low level of significance (2.2 out of 4) of the three unseen types of CSR issues (HS&E, environment and customer), they shall be presented in many figures in each theme. Unlike sustainability, the 'CSR' issues have been discussed as a goal (69%) rather than as an actor (31%) as shown in Figure 34, Part 1 where the 'CSR' reference is on the right (goal) of the 'sustainability' reference.

Figure 34, Part 2 also shows that interviewees have discussed this theme from a 'practice' rather than from a 'disclosure' perspective (see the used predicates on the right side of the dependency tree). 'CSR' issues have been illustrated or described by 'MNCs' and 'JVCs' (on the left side of the graph) to introduce different predicates or subjects (on the right side), as stated in, for example, Quotation 30 under theme *8.3.3 Coordination*.

Figure 34: The discursive characteristics of the CSR issue within all interviews
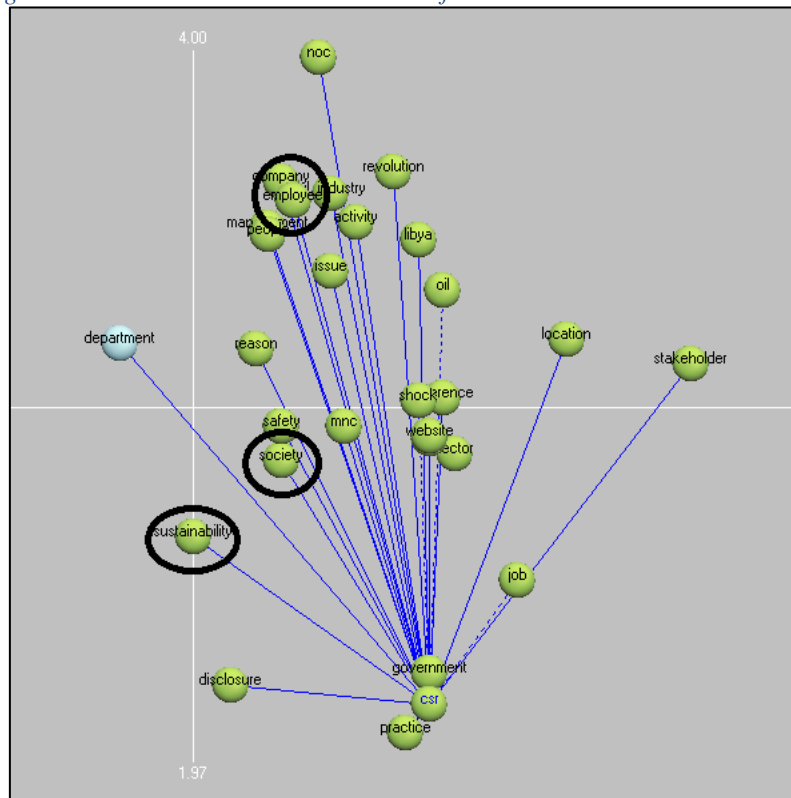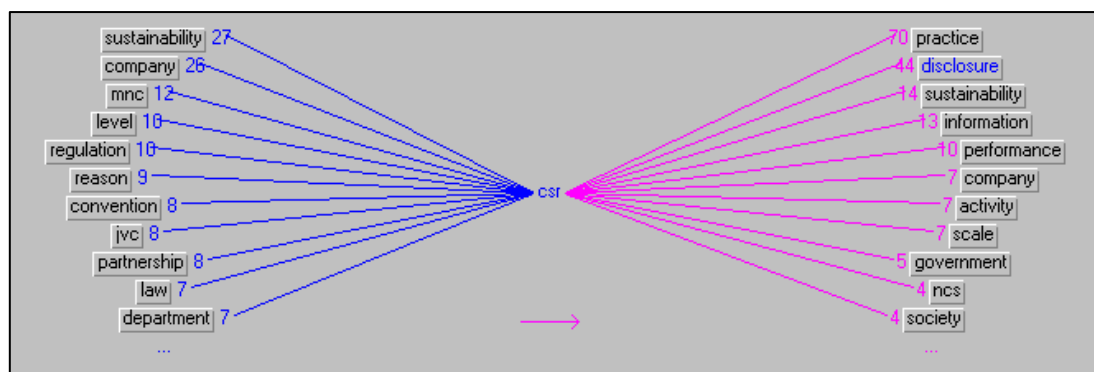
8.5.1 Motivations of CSR & sustainability disclosure and practices

According to the discussion with two board members, individual awareness is the main motivation behind the CSR & sustainability practice of oil companies in Libya. Institutional awareness is not applicable under the current instability of the state due to the political changes in 2011, but it can be improved, as stated in Quotation 40 under theme *8.5.2 Health Safety & Environment*.

> *'The awareness of CSR practices and disclosure is the main reason; especially in the time being that the government is not effective so, individuals are obliged, through their positions in different companies, to pay attention to CSR practices.'*
>
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**
>
> **Quotation 39**

Company size is important (Rathert, 2016), according to Interviewee AT25, as a prerequisite for permanent CSR & sustainability disclosure. The number of employees in the company is positively associated with the volume of disclosure.

> *'[the reason why NCs disclose more than JVCs] We should pay attention first to the fact that the staff size is important here. Some JVCs' employees do not exceed 10 people. The comparison here is not fair. Also, the quality of information is important from the constructiveness perspective.'*
>
> **[Interviewee AT25, Manager, MSc in Management, Less focused]**

'The reason why CSR disclosure declined in 2012 is the evacuation of JVCs and other foreign companies from Libya.'
[Interviewee MS36, Consultant, MSc in HS&E, Focused]

8.5.2 Health Safety & Environment (HS&E)

All potential interviewees, who do have an HS&E qualification, responded positively to the interview invitation, as shown in Chapter Five. HS&E is significantly discussed in interviews based on its intrinsic relation to the industry (Burton & Haan, 2014). For example, interviewees have often stated that local/international HS&E standards are an integral part (or 'prerequisites') of most contractual relations in the oil sector in Libya, as shown in Figure 35, Part 2. This generally emphasises the legislative meaning of HS&E issues in the oil sector. In fact, the interviewer has preferably raised HS&E concepts and practices in non-specific CSR and sustainability issues (for example, Quotation 34), rather than other types of CSR and sustainability issues, to make interviewees—who are operating in oil industry—more familiar with the questions. Nevertheless, the 'HS&E' reference has been used in interviews as a goal (57%) rather than as an actor (43%) and the significance rate is 2.9 out of 4 points, as shown in Figure 35, Part 1.

Figure 35: The significance of HS&E practices and disclosures in the interviewees' discussions
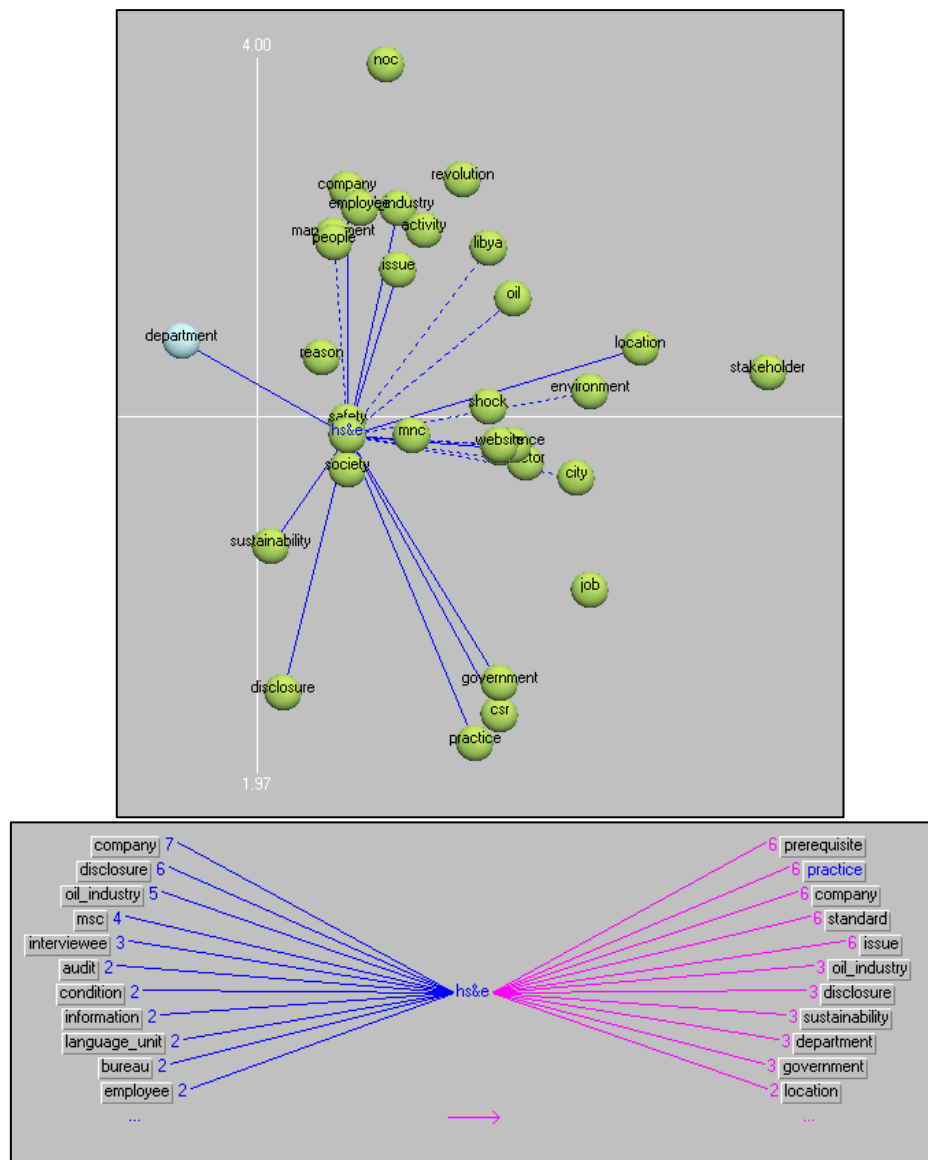
 In addition to questions 40, 47, which are linked, to some degrees, with HS&E practices, HS&E issues have been mainly discussed based on questions 18 and 39.

Many interviewees stressed, in general, the significance of HS&E practices and disclosure (for example, Quotation 34) either globally (Quotation 23) or locally (Quotation 8). The significance of foreign affiliations/partnerships about HS&E practices and disclosure is revealed by many interviewees; for example, Quotation 8 and Quotation 30.

Some interviewees stress the general economic openness as the reason behind the HS&E implementation during the last decade as stated in Quotation 19 under theme *8.2.2 Exploration & Production Sharing Agreement (EPSA)*.

> '[Quotation 19] *Furthermore, we believe that <u>employees are</u> <u>concerned</u> also with such disclosures* [HS&E] *on the grounds <u>increasing their awareness</u> especially in safety affairs* [to conform to nowadays standards].'
>
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**
> **Quotation 40**

However, some interviewees state that HS&E activities have been negatively affected by the consequences of government ineffectiveness and instability of the state.

> *'The current state of customers/consumers' HS&E practice is worse than ever due to the military activities. For example, Brega Company suffers from damages in their assets which led to a decline in HS&E requirements.'*
>
> **[Interviewee MS36, Consultant, MSc in HS&E, Focused]**
> **Quotation 41**

> *'For the time being the current insecurity situation around the company prevents all contractors from accessing the industrial complex safely, while before the revolution contractors and their staff firmly followed the HS&E requirements while achieving the assigned work orders.'*
>
> **[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]**
> **Quotation 42**

8.5.3 Community engagement

According to the semantic analysis, most interviewees discussed community engagement within the disclosure rather than within practices/activities, as presented on the right side of Figure 36, Part 2. This theme has been strongly linked to the political change in Libya because the solid line connected it with the 'revolution', as presented in Figure 36, Part 1. 'Society' (or community) has been detected in quite a similar position to HS&E in respect to both; the significance (2.8 out of 4 points) and the synthetic type of using it as a goal (57%) rather than as an actor (43%).

Figure 36: The significance of community practices and disclosures in the interviewees' discussions
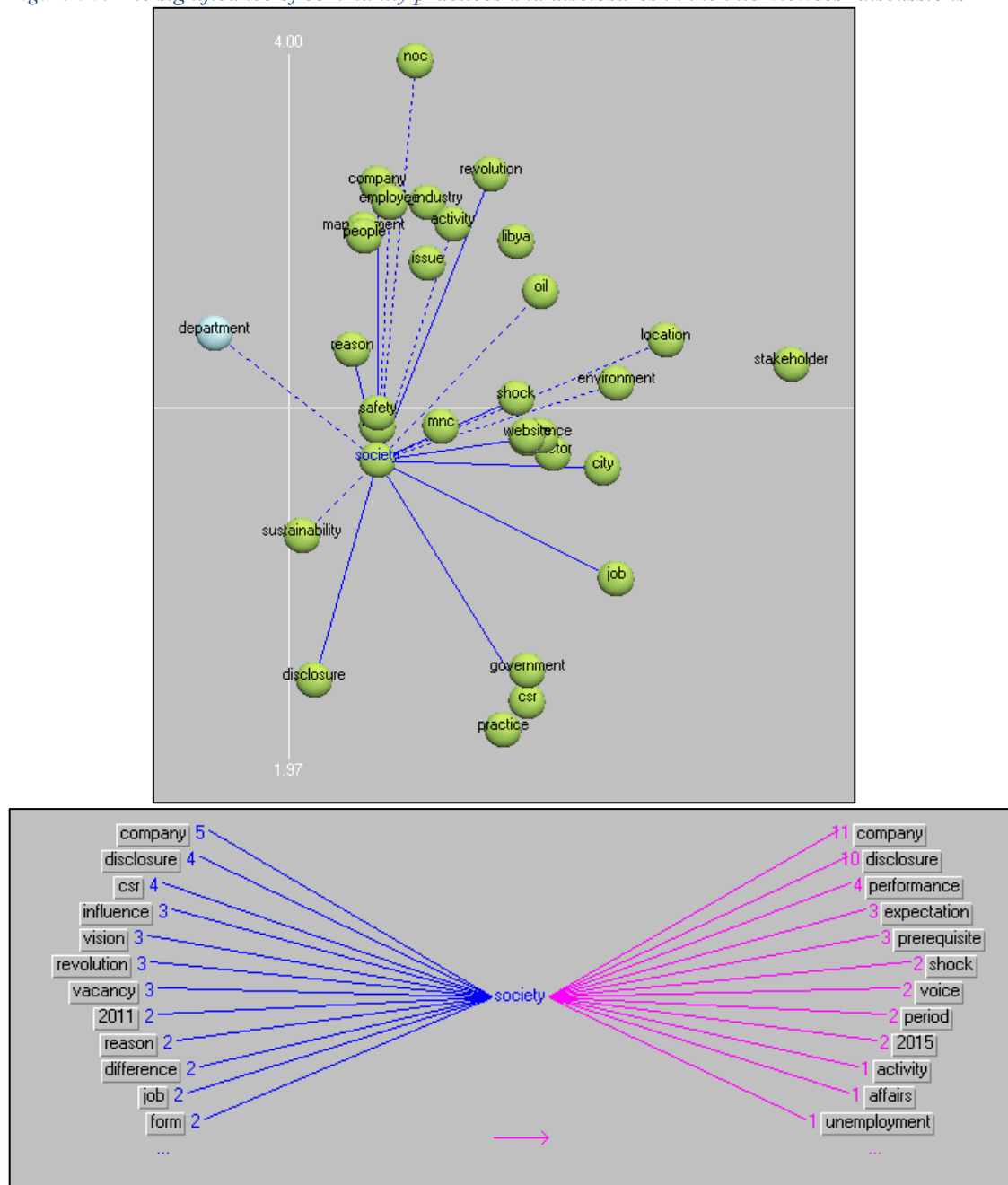
The society or community concept mostly does not spread beyond the neighbouring stakeholders who geographically live around companies' tangible assets. The uprisings in 2011 were the first serious assessment of the relationship with this category of stakeholders when the institutional system of the state shutdown during August-September 2011. According to the interviews, neighbouring stakeholders had filled the institutional vacuum in terms of assets protection until resuming work in September 2011, as stated in the first next quote. This exceptional environment

developed a unique inter-relationship in a way that they morally gained individual rights about the assistance they have contributed exclusively to the institutions in protecting their assets. That was sufficient to modify neighbouring stakeholders' temperament later from silent and assertive stakeholders to vociferous and dominant stakeholders and soon to demanding stakeholders, as illustrated in Figure 41. According to the many quotes below and theme *8.1.1 Human Resources (HR) function* all of that persuasively led to a collective employment.

> *'Yes, the society has become more effective than ever on the company's performance. For example, people who protected the NOC's assets in the administrative building in the capital city during the revolution, they sought* [a life chance] *for a job in this firm against the voluntary guard during a month after the previous political regime fled from the capital city on the 20th of August 2011….'*
>
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**

> *'Yes, the society has become more effective than ever on the company's performance in terms of corporate social responsibilities. In other words, most of the people now like to work in the oil sector. We were only 42000 employees and now there are more than 70000 employees that have been employed* [perhaps persuasively] *in the oil sector. This could be considered as the contribution to the society in terms of shrinking the unemployment portion among people.'*
>
> **[Interviewee AT25, Manager, MSc in Management, Less focused]**
> **Quotation 43**

> *'The influence of the revolution on the society is that the society has become demographically fragmented groups and they believe that all [oil] assets located within their geographical area are exclusively theirs and they must have a lion share from them right away.'*
>
> **[Interviewee AA4, Consultant, MSc in Accounting, -]**
> **Quotation 44**

This type of CSR & sustainability strategy is acted on broadening the meaning of neighbouring stakeholders. It extends to include a variety of NGOs that are based in geographical locations within its operational areas and it is not necessarily to be based in the capital city where the main local office of MNCx is located. The difference between this strategy and the last one is that this strategy does not support governmental organisations.

> '*In fact,* [MNC*x*] *has had many social activities in Libya.* [MNC*x*] *has established two partnerships between* [*x*]*-Libya and Scault organisation and a contract was signed for 3 years mainly to focus on road safety and HIV day activities. Whenever an international HIV day comes globally, funding is made available to the Scault organisation in Libya to organise different awareness sessions* <u>*not necessarily to be in the capital city*</u>*. These are the key activities about xxx. In addition to this,* [MNC*x*] *supported the youth-affairs organisation called 'Fouj Almadina' by maintenance of the headquarter building.*'

[Interviewee TB14, Senior Employee, BSc in Accounting, Focused]

Quotation 45

8.5.4 Environmental practice and disclosure

This theme has been mostly discussed at a significance rate of 2.5 out of 4 points. Unlike all other types of CSR & sustainability issues, this reference has been linguistically used as a goal (88%) rather than as an actor (12%), as shown in Figure 37, Part 1. This means that, according to the semantic analysis of the interviews, environmental issues are mostly affected by CSR and other related issues. Figure 37, Part 2 indicates that this reference has been strongly linked with 'activities' (operations), 'safety' and the introduced 'department' in most companies, which is close to CSR issues in general and environmental matters in particular. This department has been often referenced by TROPES as 'dept_of_health'. While this reference ('department') is mostly used as a modifier of the 'environment' reference (in different ways), the 'society' and 'operations' (activities) are the main subjects in relation to environmental issues. In case of excluding customer disclosure from the interviews,

environmental issues are at the lowest significance level of CSR and sustainability issues, as presented in Figure 37, Part 1.

Figure 37: The significance of environmental practices and disclosures within the interviewees' discussions
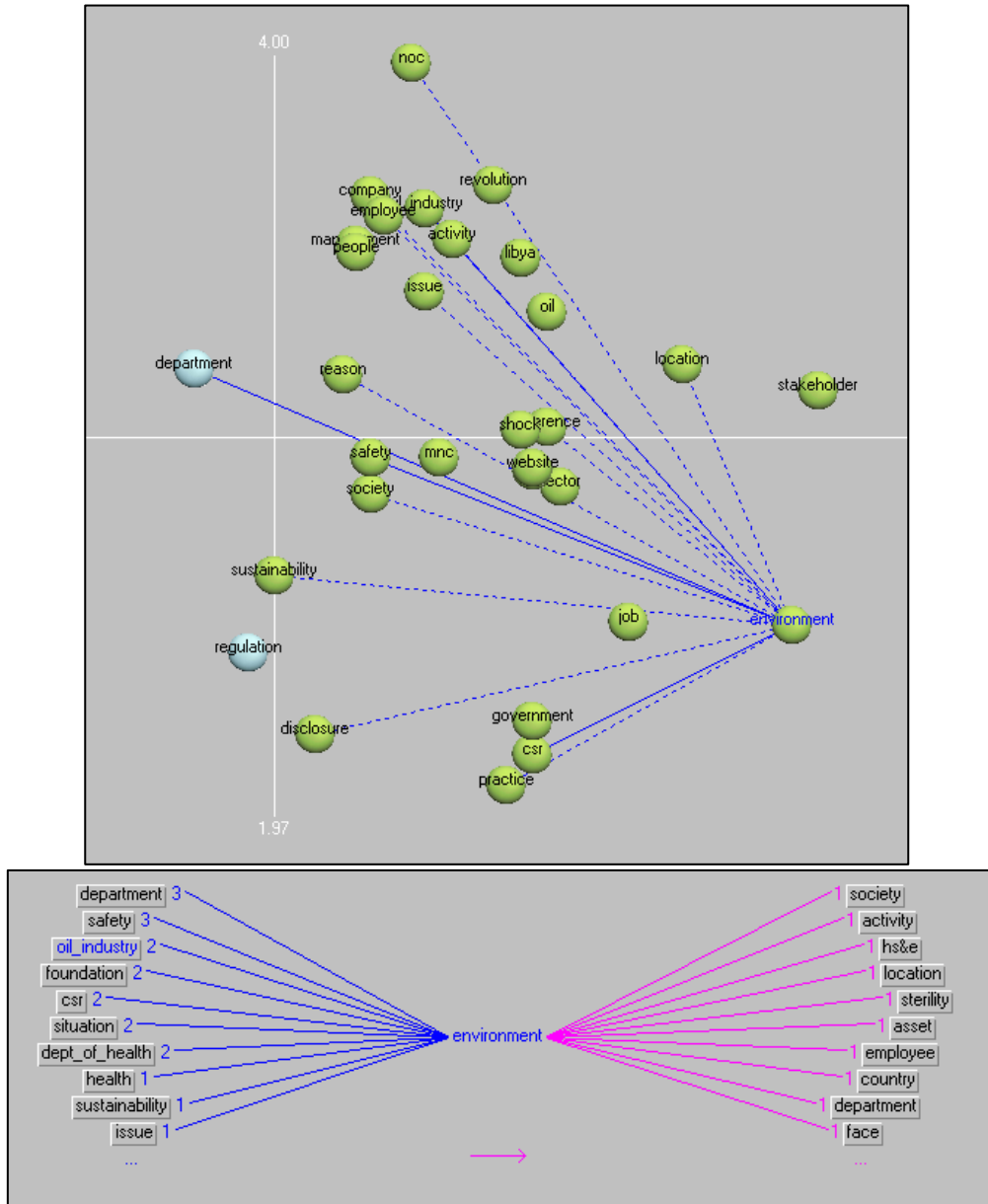
In addition to Quotation 19 under theme *8.2.2 Exploration & Production Sharing Agreement (EPSA)*, the next quotes state that hierarchical improvement took place in the NOC and some other oil companies for the environmental issues. This hierarchical development of environmental issues might be indicative of companies' motivation to legitimise environmental status with neighbouring stakeholders.

> *'Environmental protection and HS&E are quite close to extractive activities, and the <u>departments concerned</u> play an effective role in heightening the awareness of society of the environmental impacts of this sector.'*
>
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**
> **Quotation 46**

> *'The NOC concept of customers is not available, but in general the Libyan oil sector, <u>the environmental issues</u>, health and safety are considered, and <u>certificates are requested</u> in particular from service companies and forcing them to obey the instructions relating to it.'*
>
> **[Interviewee AA4, Consultant, MSc in Accounting, -]**
> **Quotation 47**

Considerably, this theme has been politically discussed. For instance, Quotation 38 under theme *8.4.2 Centralisation of media* states that during the pre-revolution era, media was censored (cf. Howard & Hussain, 2013b) and not allowed to disclose environmental incidents.

> *'Undoubtedly, the increase in <u>freedom of speech</u> could be a reason of increasing the complaints and reports against organisations in general and particularly oil companies. Most complains and reports are individual subjects such as the disease came from a <u>polluted environment</u> in habitant operational locations that led to a spread of sterility among people over there; some other are subjects to the toxic gas emissions of those locations. Some of the individual reports seek a compensation, for their health injuries, from the government.'*
>
> **[Interviewee FR27, Senior Employee, BSc in Accounting, Focused]**
> **Quotation 48**

8.5.5 Employee treatments

According to the semantic analysis, on the one hand, 'employees' working in 'JVCs' and the 'company', where the interviewee works, in causal ('reasoning') format are the most used modifiers (starts) in the interviews, as shown in Figure 38, Part 2. On the other hand, the most used predicates (subjects) in relation to 'employee' are the related 'disclosure' (rather than practice) and the change of their temperaments ('voice'), such as in Quotation 49 and Quotation 50. Generally, the 'employee' reference has mostly been used as a goal (58%) rather than an actor (42%).

Interviewees raised the activities and disclosures about 'employee' treatments as the supreme, and significant (3.7 out of 4 points), CSR issue in the oil sector in Libya, as presented in Figure 38, Part 1. Accordingly, most interviewees agreed about the fact that employees are major stakeholders and play an important role in CSR and sustainability issues as an actor (not goal) in most actions and concepts due to the location of the 'employee' reference on the left of Figure 38, Part 1. For instance, an interviewee clearly defines social responsibility (CSR) activities by introducing only employees' issues as in the next quote.

> *'For* [the definition of] *social responsibility, the company has introduced medical insurance for all employees in the company after 2011. To be honest the preparation of this improvement has been started before the revolution. All employees have been requested to fill the forms concerned. Honouring retired people is the adopted policy in the company; it has been done many times even before 2011 and after. Sport activities have also been arranged many times in the company between many departments.'*
>
> **[Interviewee AA2, Employee, BSc in Accounting, Focused]**

Figure 38: The significance of employees' practices and disclosures in the interviewees' discussions
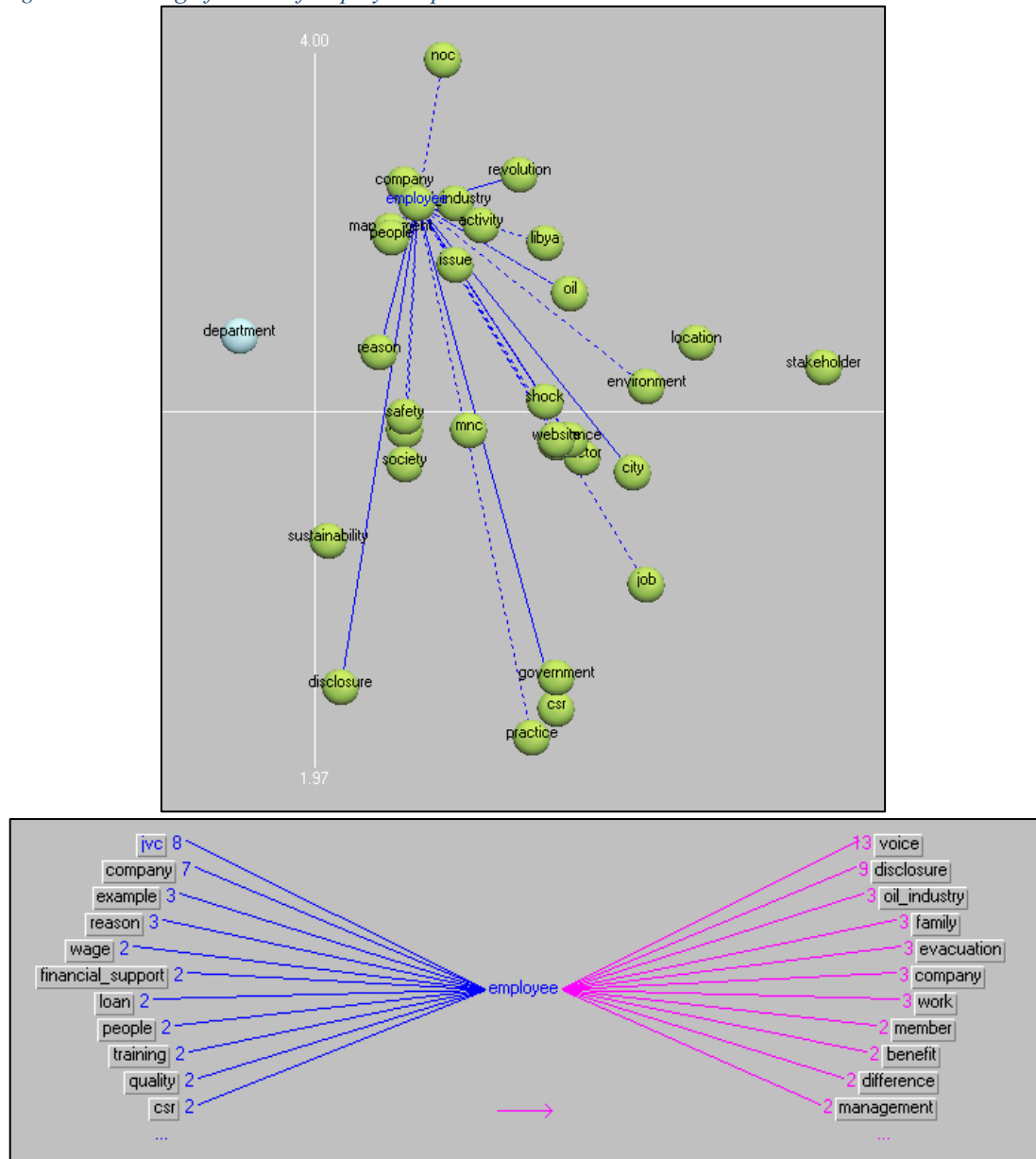
In General, sub-theme *8.6.3 stakeholders' pressure* provides inductive evidence about how stakeholders (especially employees) deliberately exploit the improvement in vertical inter-relationships inside oil institutions after the revolution, in a way unconsciously creating institutional ineffectiveness in the context (see for example, Quotation 65 and Quotation 71 under Theme *(8.6) Obstacles,*). This fact does not mean that the vociferousness of employees has always impacted negatively on CSR & sustainability activities and disclosures, as illustrated in Figure 41. Some interviewees discussed this issue differently in the next quotes in addition to Quotation 11 under theme sub-theme *8.1.3 Administration function*.

'Yes, employees' voices have become more vociferous than ever in terms of getting their rights and making work conditions better. The feeling among many employees about [management reconstruction] *is that it is a chance to make great improvement in, for example, the employment/promotion requirements or criteria; instead of being monopolised unfairly by a particular category of employees/managers.'*

[Interviewee AA4, Consultant, MSc in Accounting, -]

Quotation 49

'Employees have become in a state of over-vociferousness and become a source of mangers' fears, if the policies are not in parallel with employees' benefits or their working conditions.'

[Interviewee DA21, Employee, BSc in Engineering, Focused]

Quotation 50

'Yes, employees are becoming more vociferous than ever. The shortening of vertical hierarchical distances is the reason, which is a result of the increasing freedom of speech in general. For example, employees are currently able to contact board members, unlike the management in the pre-revolution era.'

[Interviewee RA7, Manager, BSc in Engineering, Less focused]

Quotation 51

8.5.6 Customers protection/engagement

What makes customers protection/engagement have the lowest level of significance ,as shown in Figure 39, Part 1 is the nature of the oil sector in Libya from an ownership perspective as stated by, for example, interviewee AA4 in Quotation 47 under sub-themes *8.5.4 Environmental practice and disclosure*. Semantic analysis provides significance rate of merely 1.7 and influence ratio of 37%. In other words, the public sector prioritises the legislative (or contractual) framework ahead of some institutional development approach, such as profitability, as stated in Quotation 15 under sub-theme *8.1.5 Reporting function*.

> *'Yes of course, <u>health, safety and quality</u> were considered with our clients before & after the revolution. For example, approving that <u>contractors' employees</u> are all insured against work incidents should be met according to the contractual terms adopted in the majority of oil companies before & after the revolution.'*
>
> **[Interviewee AB17, Senior Employee, MSc in Accounting, Less focused]**

Figure 39: The significance of customer (protection/engagement) practices and disclosures in the interviewees' discussions
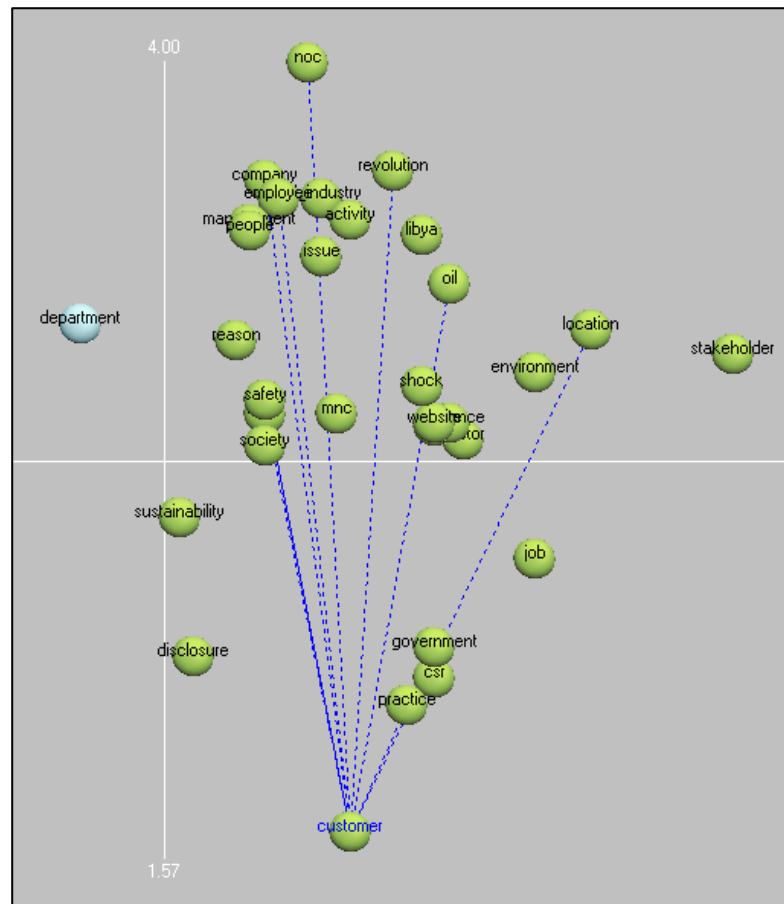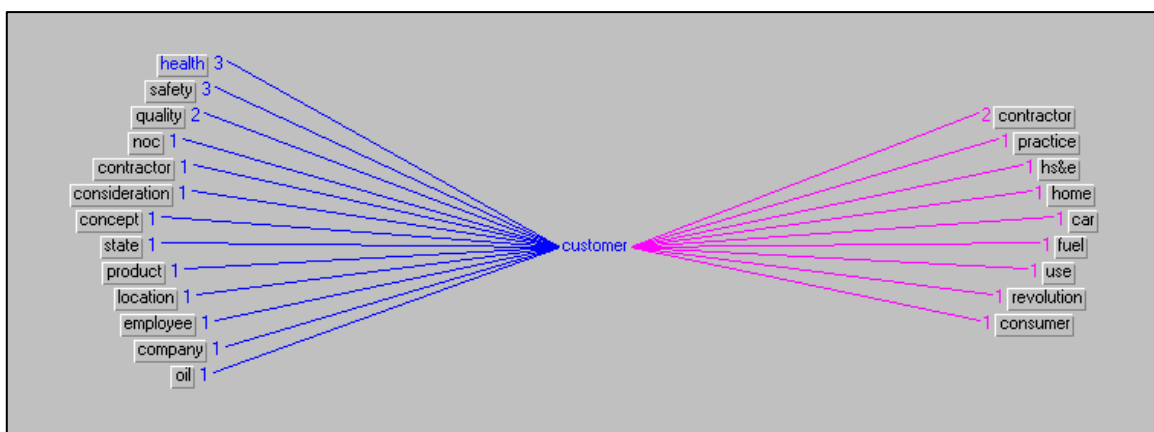
Customer-protections issues are mostly considered in oil companies operating in upstream activities. Health, safety and environmental obligations are intrinsically in charge of this category of oil companies compared to downstream activities that exert a lesser environmental impact their stakeholders (customers are included). Therefore, oil companies working in downstream activities are, apparently, not scrutinised and, consequently, their customers are less protected/engaged. The negligence in the concerned procedures/requirements has been noticed recently during the post-revolution period. The current insecure working environment, as also stated in Quotation 41 under sub-theme *8.5.2 Health Safety & Environment*, is one of the reasons, if not the main.

> *'Generally, there is a decline in health, safety and quality considerations toward the company's clients and contractors; especially in downstream contracts.'*

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

Quotation 52

> *'Health, safety and quality were considered with our clients/contractors; but after the revolution, the security situation has become a serious barrier.'*

[Interviewee SB11, Senior Employee, BSc in Accounting, Less focused]

8.5.7 Sustainability

According to the semantic analysis of the interviews, the graph of the actors/goals in Figure 40, Part 2 shows that the 'NOC' and 'MNCs' are the modifiers of 'sustainability' 'reports' to discuss the related 'practice' and 'disclosure' as stated in Quotation 53 below, Quotation 28 under sub-theme *8.3.2 Partnership* and Quotation 24 under sub-theme *8.2.4 The probable weaknesses of laws and*. Furthermore, 'sustainability' is discussed from the activities (practices) perspective more than from the disclosure perspective, as presented in Figure 40, Part 2. The 'sustainability' reference has been used equally as an actor (50%) and as a goal (50%), as shown in Figure 40, Part 1.

'The NOC is interested in sustainable development for stakeholders. The NOC pays attention to development projects. The proof is that it has its own speciality and independency in terms of funding and reporting performance and other types of budgets. Yes, sustainable development is reasonable to raise the production capacity for future generations, a kind of vision of the NOC in finding investment opportunities [Sustainable Investments].*'*

'Departments concerned with this topic [CSR & sustainability practices and disclosure] *in the NOC are, in fact, all departments because the subject matters to everyone but the priority is at the top-level management and then departments which have a strong link to this topic.'*

[Interviewee AA4, Consultant, MSc in Accounting, -]

Quotation 53

Figure 40: The significance of sustainability activities and disclosures within the interviewees' discussion
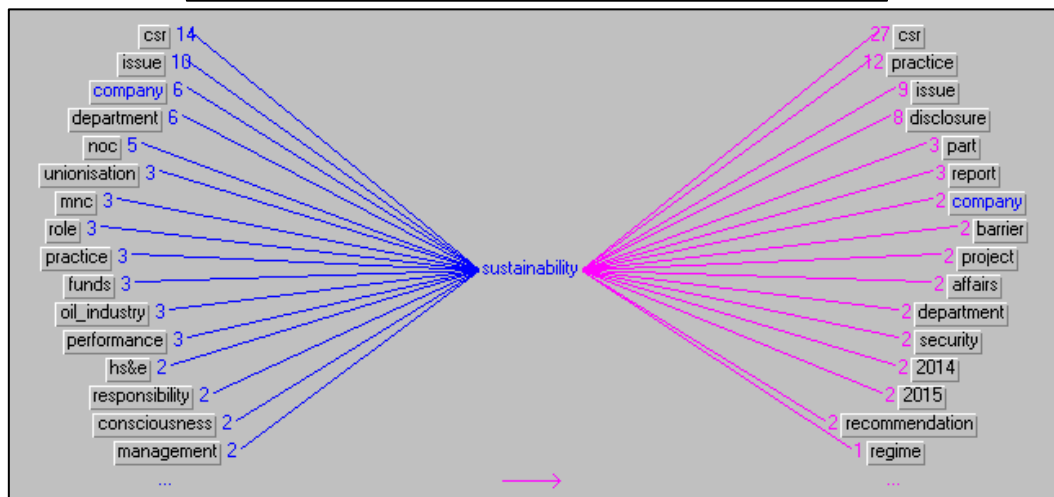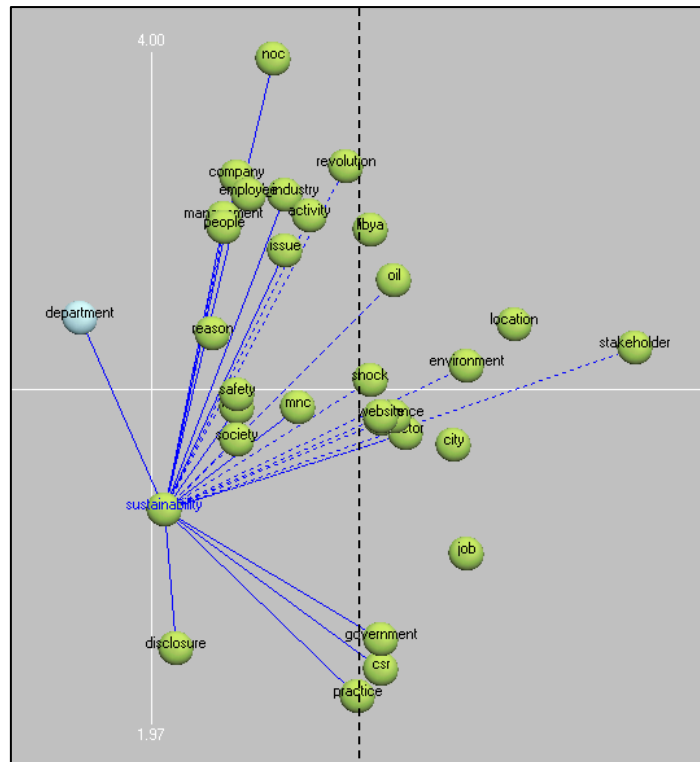
In addition, many interviewees acknowledge the hierarchical improvement in the NOC, in terms of sustainability, as the beginning of the sustainability era in Libya. During the pre-revolution era, this improvement started by establishing the department concerned with sustainable development and concluded in 2010, with the first report talks about sustainability, as stated in Quotation 16 under theme *8.1.5 Reporting function.* Furthermore, the pre-revolution period witnessed, first, the releasing group of concerned laws as revealed in Quotation 18 under sub-theme *8.2.1 Laws & regulations* and Quotation 19 under sub-theme *8.2.2 Exploration & Production Sharing Agreement (EPSA)* by which CSR & sustainability agreements are usually amended and signed;

secondly, improvement in foreign affiliations as stated in Quotation 27 under sub-theme *8.3.2 Partnership*.

> *'In 2010, CSR and sustainable development were entirely prioritised while the security issues have distracted 80% of managers' efforts including CSR issues. Accordingly, 2010 witnessed a great jump in CSR by establishing a "sustainable development department" which is involved in this concern.'*

[Interviewee AT25, Manager, MSc in Management, Less focused]

Quotation 54

8.5.8 Has a political factor changed CSR & sustainability visions during the Arab spring?

Many interviewees stress the fact that the political alterations, through crucial managerial improvements, could substantially affect both stakeholders' expectations and/or the qualities and quantities of CSR & sustainability disclosures. The next quote might be an appropriate introduction to what shall be revealed in this sub-theme in detail.

> *'New Board members changed their vision in CSR and sustainability issues because of the improvement of freedom among individuals in Libya, where companies could not work apart from them.'*

[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]

According to the semantic analysis, the significance of political influence on CSR disclosure is clearly stated by most interviewees. The 'revolution' reference is slightly lower than the 'NOC' reference, which is the most significant reference in the interviews. Furthermore, the 'CSR' reference is strongly connected (solid line) with 'revolution'. The 'revolution' reference has been described by the 'disclosure' of 'managements' (as modifiers) to discuss the predicates or subjects mostly related to 'CSR', 'society' and 'epoch'—it indicates to pre- and post-revolution eras. Quotation 44 in sub-theme *8.5.3 Community engagement* is an example. The political change ('revolution') has been used in the interviews as a goal (66%) rather than an actor (34%) at a high significance rate (3.6 out of 4 points). This indicates to how political issue was highly raised in the interviews.

This sub-theme aims to identify interviewees' perceptions about the findings obtained in section *7.3 Changes in CSR disclosure qualities* in Chapter Seven. Furthermore, this sub-theme helps to examine whether the significant consecutive changes in the quantities and qualities of CSR disclosure were due to the legitimation strategies suggested by (Lindblom, 1994; Oliver, 1991; Suchman, 1995) as shall be interpreted in Chapter Nine.

This sub-theme has been constructed on showing a deductive finding to the interviewees about the longitudinal changes that occurred in the qualities and quantities of oil companies' involvement in, starting from 2008-2009, disclosing through the 'sustainability window' via which they communicated with the rest of the society (community). This finding was obtained from the analysis of web textual CSR data published on the websites of thirteen different oil companies during the research time horizon. Interviewees' opinions about this theme are mainly based on answering question 22 presented in Appendix 1. They have been interviewed about this matter in order to obtain their perspectives on, apparently, the closest part of the interview to the probable inferred relationship between the studied phenomena (Arab spring) and the CSR & sustainability issues.

Four different sequential biennial periods are shown to the interviewees. Each period entailed a different vision of community engagement disclosure. the first vision was 'sustainability development' in 2008-2009 and then disappeared in 2010-2011 to emerge with a vision of 'job vacancies' (for sustainable economy). 2012-2013 in the period when 'revolutionary and religious terms' have been raised since a comprehensive management reconstruction took place in late of 2011. 2014-2015 saw a partial return to the vision of 'sustainability' and emerging of 'unionisation' slogan for the first time ever due to the culmination of political divisions.

The first quote belongs to an interviewee who accused the former management on many non-friendly environmental actions for which it was fully responsible. He arguably marginalised the slogan of 'sustainable development' by drawing attention to other extremely polluting operations and actions.

> *'In 2008-2009 the strategic vision was normal* [means not unique]. *For example, Jkherra City has no benefit from being a part of oil exploration blocks. Pollution is the only impact of this toxic neighbourhood. Oil companies over there do not dispose sufficiently*

of the toxic materials and substances that come up with oil operations. Many petrochemical lakes are still there in the city. Accordingly, the sustainable development was essential in that era.'

[Interviewee AA2, Employee, BSc in Accounting, Focused]

Quotation 55

The next quotes reveal, in different degrees, the settlement and normality of the raised CSR vision of community engagement during 2008-2009, particularly in making the economy more sustainable by nationalising jobs. Interestingly, interviewee TG10 declared in the final quote that the first initial improvement in freedom of speech was in 2008-2009 before the revolution due to, apparently, the openness policies that the same interviewee implied and all of that was politically motivated.

'We noticed that the former management [dismissed in the third quarter of 2011] *focused on pre-employment training for universities' new graduates* [**community engagement ➔ sustainable economy**]*'*

[Interviewee SD30, Board member, BSc in Accounting, Focused]

'As far as I have heard, oil companies engaged in many activities related to sustainable development in 2008-2009. Starting from 2005 the opportunities for new job vacancies [in 2010 to make a sustainable economy] *have increased.'*

[Interviewee DA21, Employee, BSc in Engineering, Focused]

The next stage was in 2010-2011 when, as mentioned earlier, the probable political changes affected the CSR & sustainability vision in that most oil companies (on websites) prioritised 'job vacancies' with almost no sustainability disclosure. The interviewees have attributed these strategic changes to <u>three probable strategic approaches</u> that made most oil companies not only change their vision of community disclosure but also increase the volume of disclosure. The political factor is clearly present in some of their suggestions.

The first interpretation about what happened in 2010-2011, as stated in the next quotes (in addition to Quotation 58), is the change of society expectation in that they

sought to reduce the unemployment rate in the country. Interviewee DA21 below revealed the political motivation on some national programmes from that time such as 'Libya of Tomorrow' which was exclusively led by Saif al-Islam, Colonel Gadhafi's Son (Amnesty International, 2010). In contrast, interviewee MS18 confirms the political aim behind this vision (after the revolution) and he clearly defended the CSR community vision of 'job vacancies' in 2010-2011 from being politically managed.

> *'In 2010-2011 is the openness era of the previous political regime, which was named by "Tomorrow of Libya"; the increase in job vacancies was mixed between political motivation and economic boost; many pre-employment programs have been introduced in 2008-2010.'*

[Interviewee DA21, Employee, BSc in Engineering, Focused]

Quotation 56

> *'I believe the focus on job vacancies that started in 2010-2011 is still on the table* [still used even during post-revolution]. *For example, in the department I am working in the number of staffs in 2008 did not exceed 35 people but now this number is tripled in the same department. The reasons are malicious and due to politicians' pressures.* [contrast ➔] *In fact, I think the 'job vacancies' before the revolution were neither politically motivated nor deliberately focused during uprisings in the Arab spring events in Libya'*

[Interviewee MS18, Senior Employee, MSc in Finance, Less focused]

Quotation 57

Economic openness in the country during that era—and not politically motivated—is the reason suggested by interviewee SD30 below.

> *'In addition, the NOC granted in 2010 scholarships for many top score students in the last year in secondary schools. That was NOT calming an influence against the rage in the street and cities. 2010 can be considered as <u>great jump in Libyan economy</u> and that is why the NOC announced widely in terms of job vacancies in 2010.'*

[Interviewee SD30, Board member, BSc in Accounting, Focused]

The effect of political drivers in response to the national settings during either pre-, intra- or post-Arab spring period was widely mentioned over the quotes presented in this theme. The next quotes constitute entire empirical evidence of political drivers' direct influence on some forms of CSR activities during the pre- and intra-revolution periods (December 2010 and onwards).

> *'First of all, I do not think that <u>the increase in CSR disclosures in 2010-2011 was due to political motivations.</u> The reason why the vision of CSR disclosure changed in 2010-2011 to be entitled "job vacancies" is following up society's expectations. Perhaps they were <u>derived by people's attentions in 2010-2011</u>.'*
>
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**
> **Quotation 58**

> *'The changes in the strategic visions of the CSR were intrinsic. For example, in March 2011, <u>the revolution of job vacancies</u> has started, and Libyan authority has instructed many oil companies to employ 5000-6000 people to minimise the rage in the streets and cities against the regime.'*
>
> **[Interviewee AT25, Manager, MSc in Management, Less focused]**

> **[NCs vs. JVCs]** *'The slight increase in sustainability and CSR disclosure was restricted by their loyalty to the previous regime while Libyan-based companies, especially JVCs, were nearly suspended in 2010-2011, which reflects the decline in CSR disclosures.'*
>
> *'In 2010-2011, focusing on job vacancies was due legitimacy defending* [from his quote above; a political consideration was an issue in 2010-2011].*'*
>
> **[Interviewee TA20, Employee, MSc in HS&E, Less focused]**

Post-revolution (prior to the emerging political division)

After the collapse of the former political regime, most oil companies' disclosed community engagement information in different and unique visions underneath revolutionary and religious slogans has been predominantly introduced on the basis of specific political perspectives. It could be the third version of political influence since 2008, after the pre- and intra-revolution versions. Regarding the fundamental increase in the freedom environment (Freedom House, 2012) and the quick (but not sustained) recovery of the economy due to the resumption of oil production to unexpected levels, oil companies fulfilled the supreme societal expectations raised by the dominant stakeholders when the actual (but immature) experience of the 'right to know' was first addressed in the context as stated in Quotation 48 under sub-theme *8.5.4 Environmental practice and disclosure* and Quotation 51 under theme *8.5.5 Employee treatments*. Figure 41 illustrates the transformation of stakeholders' temperaments since the upheaval took place in 2011 according to the interviews.

'Political changes influence companies' visions, in terms of society disclosure, during the period from 2008-2015 and this has been exploited to support a specific political orientation. In 2012-2013 the priorities have changed due to economic and political instability, which was apparently the vital reason for the decline in the quantities of CSR disclosures in 2012-2013 (Arabic version websites) compared to 2010-2011.'

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

Quotation 59

'There is no improvement in the working environment [in relation to CSR & sustainability issues] *after the revolution. However, the only notable improvement in oil companies is combining the "Environmental Issue and Sustainability" with "Health and Safety". In fact, increasing oil production during 2012 did not influence HS&E issues at all.'*

[Interviewee AE34, Senior Employee, MSc in HS&E, Less focused]

Quotation 60

Post-revolution (the beginning of political divisions)

This period witnessed the first conversion of political division to military actions in 2014 (Hove, 2017; W. White, 2014) shortly followed by the outbreak of civil wars. Interviewees have been asked, as mentioned earlier, why most oil companies have changed the main discursive structure of community disclosure from 'revolutionary and religious language' during the pre-political division period to 'unionisation and sustainability'.

This deductive finding is confirmed and accepted by the majority of interviewees, who acknowledged a decline in political stability and its direct impact on the oil sector unionisation as stated in the next quote in addition to Quotation 63 and Quotation 64 under *8.6.1 Political divisions*.

> *'Establishing the "eastern" branch of the NOC in 2015, due*
> *to political division, relied on the vision of CSR society disclosure in*
> *2014-2015 as a speech of unionisation.'*
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**
> **Quotation 61**

Two interviewees uniquely reveal that the disclosure of community issues is not due to the impact of political chaos. Interviewee RA7, according to the post-interview discussion, believes that there is conspiracy from some politicians and managers to divide the NOC in order to establish a new headquarter on the eastern side of the country where the elected Representative Council has settled after fleeing the capital city in 2013 (Hove, 2017). The unionised disclosure toward the society was from their executive oppositions and political-economic conflict. Surprisingly, the interviewee's suggestion contrasts (at least ostensibly) with what the NOC in the capital city disclosed about unionisation[120] in that they have cushioned themselves from being impacted by

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[120] For example: *"The NOC must remain an independent institution that operates outside political disputes in order to remain an equal resource for all Libyans."*
NOC, 14/10/2015, Community Disclosure, available online at
http://web.archive.org/web/20160506230011/http://noc.ly/index.php/en/new-4/858-noc-announcment.

that conflict. Interviewee AT25 claims that oil companies should not have engaged in political issues not even as a way of calming the political escalation.

'Oil companies' speech on "unionisation" in 2014-2015 was on the grounds of managers' self-interests.'

[Interviewee RA7, Manager, BSc in Engineering, Less focused]

Quotation 62

'In 2014-2015, the purpose of society disclosure has been diverted as it was talking about unionisation.'

[Interviewee AT25, Manager, MSc in Management, Less focused]

Resuming disclosure about sustainability on the 25th October 2015 after a long period of negligence since 2011 has not been interpreted by any of the interviewees. Instead, linking unionisation with political divisions was 'the talk of the town' in the summer of 2016, when they were interviewed and the oil production was for the third time at the lowest level since 2011 (OPEC, 2017). Consequently, they perhaps found the re-emergence of sustainability disclosure to be unrealistic compared to the predominant topic, political and social division on which the vital GDP-sector in the country is threated (see more details under sub-theme *8.6.1 Political divisions*). This type of pre-influenced conversation found in all quotes related to the period of 2014-2015, which are all the last seven quotes.

In fact, the discursive significance of 'sustainable development' could be indicative of a practice-disclosure gap as it did not correlate with the major events of that time. Alternatively, the activities (and disclosure) of sustainable development might not meet the societal expectations. This could perhaps be, from the CSR & sustainability perspective, the main reason behind the irrationality gap between oil companies and their stakeholders of which all interviewees are part.

Figure 41: The changes in the institutional environment from the CSR & sustainability perspective due to the political alterations in Libya according to the interviews
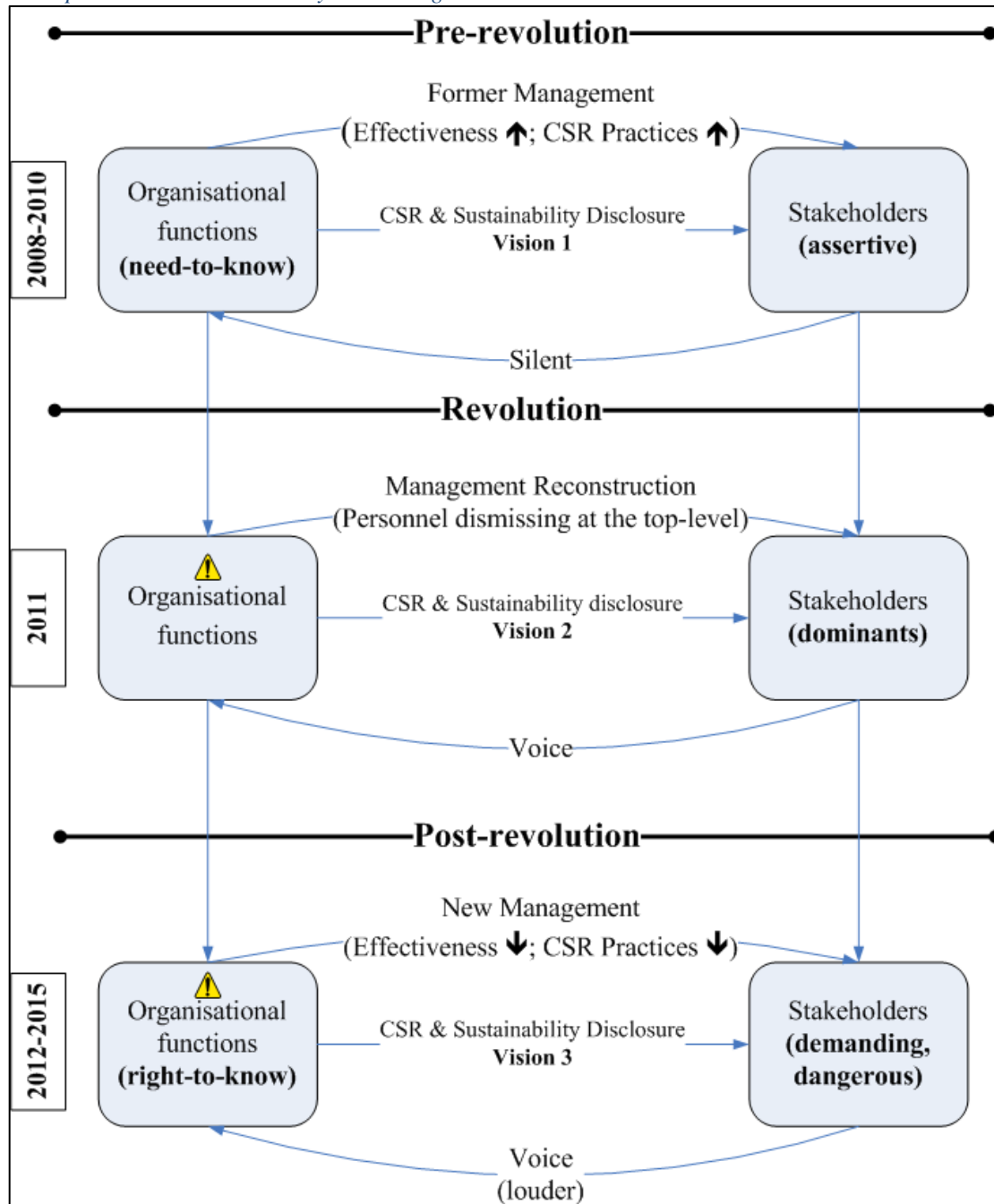
8.5.9 Overall performance in CSR & sustainability practices and disclosure

Asking interviewees about the overall grade of the companies they are working for at the end of the interview in question number 32 (see Appendix 1) was purposefully ordered. That could perhaps increase the accuracy of their scalable answer (from bad/poor to excellent) after more than one hour discussing different CSR and sustainability issues related substantially to their companies. In other words, the overall performance of oil companies in CSR & sustainability issues (practice and disclosure) has been questioned in all interviews to achieve the outcome of semi-structured discussions. In that moment, apparently, the update/refresh of interviewees' perceptions about the topic in relation to the oil sector in Libya or the company where they are working in is maximised.

There is a notable agreement among interviewees that the pre-revolution era, in general, is much better than the current state of CSR and sustainability practices and disclosures for the reasons, obstacles and challenges they have presented in the next theme (*Theme (8.6) Obstacles,*). Five interviewees (out of seven) working in three different JVCs revealed that the performance of their companies in CSR and sustainability practices and disclosures is between weak to very good.

> *'Before the revolution, the company was in the gradable CSR scale at level satisfactory. Currently, I think the company is in the weak level in the gradable CSR scale.'*
> **[Interviewee RA7, Manager, BSc in Engineering, Less focused]**

> *'Our company in the gradable CSR scale is medium both after and before revolution.'*
> **[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]**

> *'I think the company can be in the gradable CSR scale at the level of very good.'*
> **[Interviewee MS18, Senior Employee, MSc in Finance, Less focused]**

In contrast with JVCs, two interviewees (out of three) working in NCs agreed about the decline in the overall CSR & sustainability performance because of the

reasons they, and others, revealed in the next theme (*Theme (8.6) Obstacles,*). One interviewee is clearly satisfied with the performance of CSR & sustainability activities and disclosure. Interestingly, FZ9 is newly retired due to instability and lack of security in and out the company (see Quotation 79 under *8.6.5 Decline in business capabilities*) and TG10 is currently delegated to attend long-term training programs abroad. Therefore, both are, apparently, more capable to disclose negative information and news about the companies they have left permanently (FZ9) or temporarily (TG10); especially if the news/information related to the period during which they decided (perhaps persuasively) to leave.

'It was outstanding, unlike the current situation.'
[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]

'Before the revolution, the company was in excellent level in terms of sustainability and CSR practices and disclosure.'
[Interviewee TG10, Board member, MSc in Engineering, Less focused]

The NOC is the owner of the oil sector in Libya and it is not an operational company. It is authorised by law to assume the industrial supervision and directorship over all other oil companies in Libya. Accordingly, grading the NOC in CSR & sustainability practice and disclosure exceeds its own performance in the administrative block in the capital city to include, to some degrees, its performance as a supervisor of other oil companies. This is because of the significance of the administrative and leading position (see theme *8.3.6 National Oil Corporation (NOC)* it legitimately and legally occupies in the oil industry in Libya.

Two interviewees (out of five) working at the NOC (owner) rated the NOC highly in CSR and sustainability practice and disclosure, while two other interviewees were not satisfied. When considering the final quote by SE33, who is working in an MNC, Libya-based oil companies would not exceed a medium rating (if not below) in CSR and sustainability practice and disclosure from the perspectives discussed in the interviews on the basis of the 5 themes and over 35 sub-themes analysed before.

'I can put the NOC in the gradable CSR scale at the excellent level.'

[Interviewee SD30, Board member, BSc in Accounting, Focused]

'Sustainability and CSR issues in the NOC can be graded at the moderate level.'

[Interviewee AB17, Senior Employee, MSc in Accounting, Less focused]

'I believe the appropriate NOC rank in HS&E and sustainability is a little bit greater than "weak" and not accepted.'

[Interviewee MS36, Consultant, MSc in HS&E, Focused]

'The pre-revolution period is much better than the current state [which means it is currently not good]*'*

[Interviewee AT25, Manager, MSc in Management, Less focused]

8.5.10 Summary

According to the semantic analysis, the significance of the types of disclosures (or practices) is, respectively from high to low; employee, environment, HS&E, community (society) and finally customer disclosure. Employees' issues are the most common terminology in most interviews. 'Sustainability' is, compared to other types of CSR issues, the most used reference to influence CSR issues and other related issues. According to the interviews, HS&E issues are being regarded as regulative issues with which oil companies should comply. That is why HS&E (and other environmental issues) are attributed to specific departments in most interviews. Unlike all types of CSR disclosure, 'employee' and 'community' references have been strongly connected with both political change in Libya and disclosure rather than practice.

According to the results of the semantic analysis, Appendix 20 shows that the issues related to the social domain are significant (3.1) and influential (43%) in the interviews more than the issues related to the risk management domain (2.3 and 32%). The 'sustainability' reference is influential (50%), according to the interviews, more than any of the five types of CSR issues.

Environmental motivation is another consideration that might be prioritised ahead of social issues in some companies towards neighbouring stakeholders.

Legislative and regulatory motivation is present in many interviews not only for environmental issues, in the case of both Libyan-based companies and MNCs, but also for community activities, which are related to MNCs only.

Individual awareness has been more prevalent in some interviews compared to Institutional awareness which is, currently, downgraded due to government ineffectiveness. Furthermore, the number of employees (or company size) and extent of decent work, particularly salaries, are positive factors affecting the good performance in CSR & sustainability practice and disclosure. The absence of economic motivation could perhaps be a reason for poor performance in CSR & sustainability issues in oil companies operating in the public sector.

HS&E activities and disclosures are commonly used terms in the oil industry and are noticeably linked to foreign affiliation/partnerships. That is why some interviewees stated that the economic openness is an additional positive factor in the recent improvement in HS&E issues. Similar to other CSR & sustainability issues, HS&E activities have been impacted by the consequences of government ineffectiveness and the instability of the state.

There are two regulatory packages in the oil sector related to HS&E issues; one is in the EPSA for MNCs and other foreign-affiliated oil companies (JVCs) and the other is in petroleum law (as amended in 1955) for non-foreign-affiliated oil companies (NCs). Despite both being released by the same authorities, it is not clear whether the notable difference in NCs on the one hand and MNCs + JVCs on the other hand is caused by institutional ex-reliance among NCs or the authorities paid more attention to the EPSA than to the petroleum law (as amended in 1955) in terms of HS&E issues.

The new reconstructed management has positively (or persuasively) responded to employees' demands. Some injured cases have been positively treated by oil companies (where the interviewees are working) after revolution about the pre-revolution cases. For instance, one interviewee (out of two injured cases) decided to complain within the appropriate timeframe (after the revolution) when most employees' inquiries, apparently, were not rejected.

Most interviewees strongly linked community issues, and other types of CSR but to a lesser extent, to the Arab-spring-based issue in that the 'revolution' was

impacted by/on society through the differentiation of CSR disclosure visions or qualities. During the post-revolution period, neighbouring stakeholders have not always influenced newly-employed management policies and performance negatively due to the success of substantially fulfilling neighbouring stakeholders' expectations. In fact, the society or community concept does not usually spread beyond the neighbouring stakeholders who are geographically located around companies' tangible assets. Many oil companies perceived NGOs as efficient channels to communicate with the rest of the society underneath the CSR & sustainability umbrella.

Legitimising the environmental status of oil companies is, apparently, the reason of the significance of the hierarchical structure, inside oil companies, with which interviewees associate their discourse about environmental topics. What is more crucial is the identification of the major stakeholders on which the legitimation process is usually based, especially in environmental matters.

Employees' treatment practice and disclosure are the most fundamental issues in most interviews. Interviewees have often talked about the changes in stakeholder temperaments (from 'assertive in silence' stakeholders to 'demanding in vociferousness' stakeholders) over time. Responding to the increase in freedom of speech, this provides an episodic landscape of primary stakeholders' identifications and characteristics to help firms maintain their legitimacy that may be threatened due to the spread of opportunistic behaviours. Generally, the overweight of employee treatments disclosure in JVCs is interpreted in the sense that these oil companies could perhaps aim to be legitimately perceived by major stakeholders. The crucial role of 'employee treatment' activities and disclosure in most CSR agendas (before and after the revolution) has been stressed by many interviewees at the top of the 'right to know' status and, consequently, dragging the legitimacy of oil companies away from being threatened by them is highlighted too.

Customer protection/engagement (practice and disclosure) is not significant in most oil companies due to the fact that the oil sector in Libya is predominantly state-owned, where costumers' loyalty and, consequently, engagement are usually lacking (Pratten & Mashat, 2009). This led, obviously, to shorten the span given to it during interviews. However, the performance of oil companies in this type of CSR practice and disclosure is ranging between good, particularly in the case of upstream oil

companies, and bad in some oil companies working in downstream activities, which are less visible.

Sustainability activities and disclosure are, according to the interviews, intrinsically centralised by the supervisory party of the oil sector in Libya, the NOC. NOC exclusivity has been predominantly managed through its legislative and legitimate position in order to establish long-term upstream contracts with MNCs based on specific oil concisions. The first initiative of addressing this issue locally is, apparently, seeking legitimacy with neighbouring stakeholders and reducing the widely known struggles of MNCs in terms of indulging into multi-cultural overseas-spheres (Barkemeyer, 2007). Since then, the NOC introduced itself (to MNCs) as an exclusive coordinator to achieve, either coercively or normatively (W. Powell & DiMaggio, 1991), their sustainability programs domestically.

The Exploration & Production Sharing Agreement (EPSA) is the pivotal regulation governing the contractual relationship between the NOC and MNCs while CSR & sustainability issues are amended in additional agreements to which a signed EPSA is mostly referred. The history of sustainability started during the pre-revolution period by releasing and updating some regulations predominantly related to oil concessions and usually amended with pre-determined budgetary CSR & sustainability agreements; furthermore, foreign affiliations were developed in the oil sector.

An analytic comparison has been made between the two interviewees' perceptions working at the top-level management in the same company. Integration-lacking hierarchies especially from the sustainability perspective (Brito et al., 2012; Guba & Lincoln, 1994) have been found in this company due to a conceptual misunderstanding. While the first manager admits the existence of sustainability practice, the other manager does not.

Most interviewees stress on the stability of the period 2008-2009 as a reason for entitling 'sustainability' and community disclosure. This has also been interpreted as an oriented vision on the expense of the environmental disasters in the desert as a result of oil operational activities. Furthermore, the political factor also influenced this vision in 2008-2009 and relegated the improvement in freedom of speech in the late pre-revolution period.

In 2010-2011, seeking society expectations based on shrinking unemployment rates among the younger population was the first interpretation as to why oil companies prioritised 'job vacancies' ahead of 'sustainability' in their community disclosures. Politically motivated economic openness is the second explanation, in that comprehensive sustainable national development (Palmer & Mohammed, 2014) in the mega project was led by 'Libya of Tomorrow' (Amnesty International, 2010). This project had created a new socio-economic sphere which strengthened the collaboration among the major economic entities in the public sector with a special focus on the oil sector. Reducing the unemployment rate was, to some degrees, one of the declared goals in that project (Naama, Haven-Tang & Jones, 2008). That is why oil companies—the NOC in particular—had increased disclosure (probably practice) in 'job vacancies' on which interviewees' second explanation is based. The interviewees' final explanation of the sharp increase in community disclosure is that the change in political drivers, before the uprisings in February 2011, was behind the desire of oil companies to disclose more.

The interviewees have explained the change in the quality and quantity of community disclosure in 2012-2013 in that it witnessed the emergence of freedom of speech (Freedom House, 2012) and an immature 'right to know' from the CSR & sustainability perspective. In this period, revolutionary and religious slogans were widely used in response to, according to interviews, newly surfaced societal expectations.

Most interviewees stressed on the association to the new vision of community disclosure ('unionisation'), which is shown in the deductive finding, since the first military version of political division introduced in 2014. The same period, 2014-2015, also witnessed a return to community disclosure entitled 'sustainable development' after years of negligence.

All in all, the performance of oil companies in the five types of CSR affairs and sustainability issues has been graded (from bad/poor to excellent) by the interviewees in relation to the political changes in 2011. In general, they see that the pre-revolution era is better compared to the obstacles currently faced by the oil sector. Interviewees working in JVCs did not agree about the grade of the companies they work in without any differentiation between the pre- and post-revolution. It was between weak and very

good. NCs have been graded overall on a much lower scale than JVCs by the interviewees working there, with a stark preference being expressed for the pre-revolution period. A legitimate and supervisory position of the NOC (owner) at the top of oil sector makes grading its performance in CSR & sustainability issues equivalent, most likely, to the evaluation of the performance of the oil sector in Libya at large. There are significant variations between grades that interviewees, who are working in the NOC, approximately determine. On average, it is at the medium level if not below.

Theme (8.6) Obstacles, Challenges and Suggestions

The fourth thesis objective entitled '*Investigating the probable obstacles constraining the implementation of CSR & sustainability issues in Libyan oil companies and introducing appropriate suggestions*' is directly related to this theme. According to open question (No. 31, Appendix 1), this theme outlines the interviewees' opinions and views about suggestions for improving the CSR & sustainability practice and disclosure. In addition, the interviewees have outlined obstacles and barriers for which suggestions and proposed solutions are introduced. Obstacles have been classified into seven different types (see Figure 42) based on the general perspectives raised mainly in Question 31 or, occasionally, in other questions.
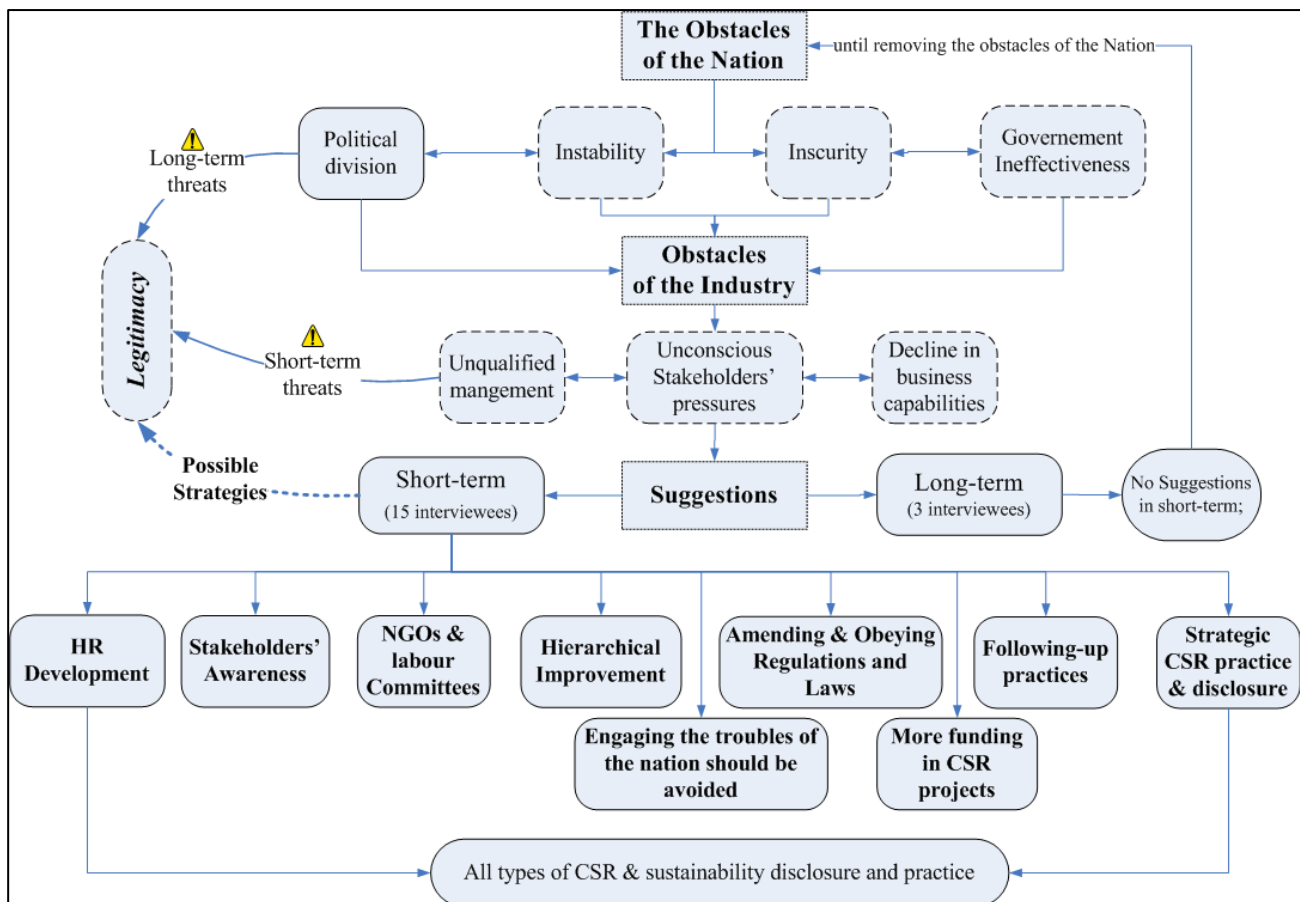
Figure 42: Suggestions to overcome the obstacles of performing in CSR & sustainability practice and disclosure in oil companies in Libya, according to the interviews

8.6.1 Political divisions

According to the results of the semantic analysis shown in Figure 43, Part 2, 'political division' impacted the country, oil sector and the NOC per se. Nevertheless, conversationally, it has not been strongly linked (dash lines) to either CSR practice or disclosure, as shown Figure 43, Part 1. Furthermore, it is strongly associated with the last period 2014-2015 more than with the year of the revolution 2011, as shown in Figure 43, Part 2. This could be because the interviews were conducted in the summer of 2016, a few months after terminating the military actions which peaked the political division in the summer of 2014.

Although the conversational significance of this reference is (2.7 out of 4) and its influential level is at 41%, this theme derives its significance from the strong (and direct) relation with the 'NOC', as presented in Figure 43, Part 1. According to the results of the semantic analysis, there is no reference link to the 'NOC' ahead of all other references concerned except for this reference as presented at the predicates side

(right side) in Figure 43, Part 2. In other words, interviewees have raised this issue (political division) substantially for the 'NOC'.

Figure 43: The significance of 'political division' as a probable obstacle of CSR practice and disclosure in the interviewees' discussions
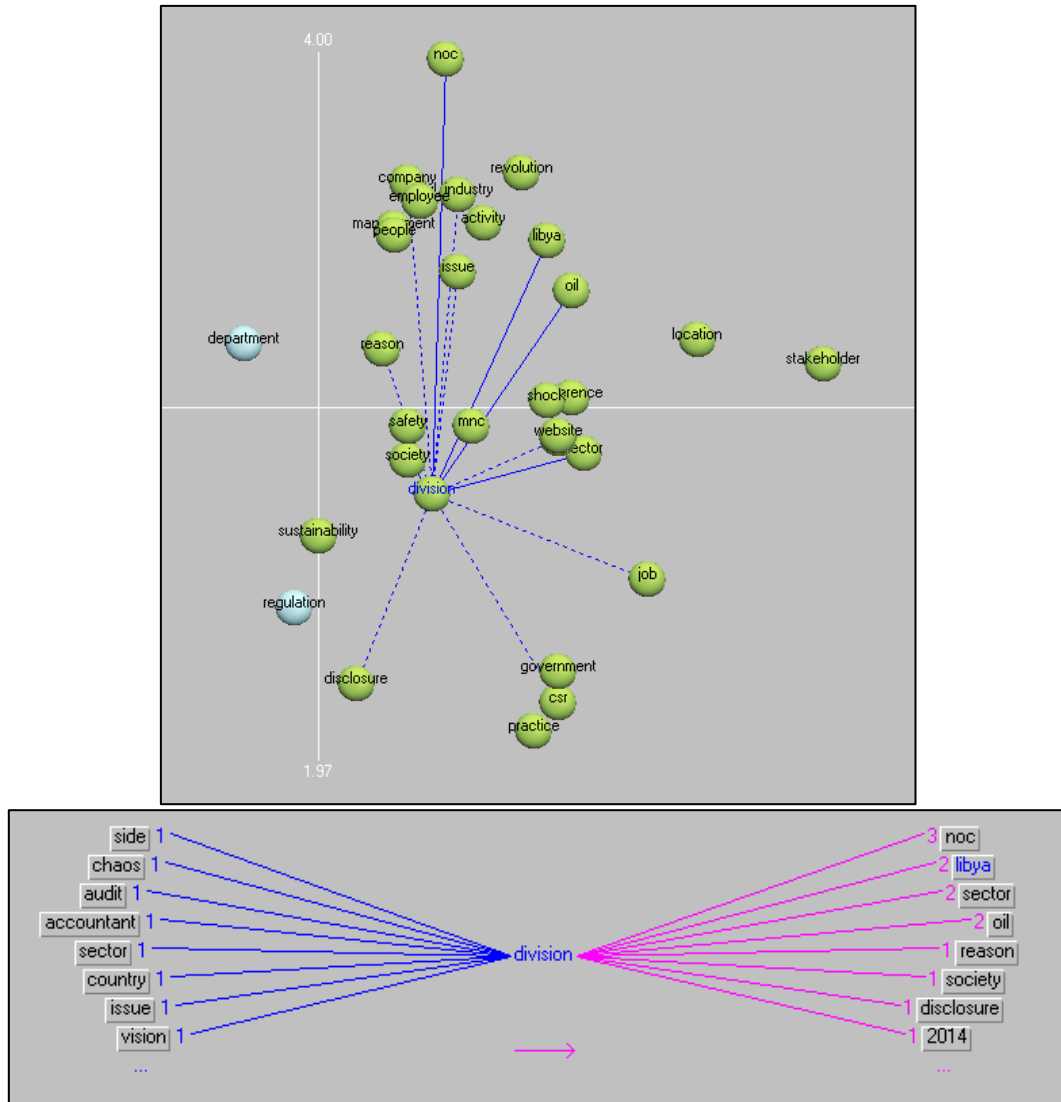
Political division is clearly stated by many interviewees such as in Quotation 37 under *8.4.2 Centralisation of media*, Quotation 61 under *8.5.8 Has a political factor changed CSR & sustainability visions during the Arab spring?*, in addition to Quotation 64 and Quotation 65 below. This situation has escalated the internal conflict, as stated in Quotation 62 under *8.5.8 Has a political factor changed CSR & sustainability visions during the Arab spring?*), about headquarter legitimacy, which was entirely based on the debatable legitimacy/illegitimacy of the political blocs (Strazzari & Tholens, 2014) . The division of the NOC has directly influenced many functions in some oil companies, and CSR & sustainability practice and disclosure are included as stated in

Quotation 63 below. In the best case, the CSR & sustainability function cannot be assured, as stated in Quotation 64 below.

> *'From October 2011 until July 2014* [until the political division had peaked] *the NOC was so inspired by the world when the oil production reached 1.2 M barrels per day. In that period, great improvement in work conditions, for example, was seen by all oil sector stakeholders.'*
>
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**

> *'The NOC is the owner of major oil companies working in the Libyan oil sector. I believe the instability is the <u>recent NOC fragmentation between the east and west</u> and blocking many oil fields; all of that are grounds of such decline in most NOC organisational functions and web disclosure is consequently concerned.'*
>
> **[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]**
> **Quotation 63**

> *'Anyway, the political issue has occurred in our job as auditors since <u>the division of the NOC into two firms'</u>, one in the East and the other in the West. Furthermore, each "regional audit department" has been instructed officially/verbally not to contact each other. There is a sort of pressure even on auditors who contacted the called "illegible audit department" to achieve any assigned work during <u>a peak of political division</u>. All oil companies that are in the eastern region of the country have come beyond our audit activities not only due to political division but also a <u>lack of security</u>.'*
>
> **[Interviewee AE34, Senior Employee, MSc in HS&E, Less focused]**
> **Quotation 64**

In the same vein, political divisions impacted oil companies' will to disclose less. In other words, they buffered themselves, by lessening their talk, from being

engaged directly/indirectly into this conflict in which they might be pushed to participate. This landscape transpires from the next quotes in addition to interviewees' transcriptions related to *8.5.8 Has a political factor changed CSR & sustainability visions during the Arab spring?*, particularly with reference to the final 'post-revolution (the beginning of political divisions)' stage.

> *'The current state is a difficult working environment surrounding the NOC, and other oil companies, rather than the performance decline in CSR disclosures. Furthermore, the NOC might see that <u>reducing the disclosure would decrease, indirectly, the political divisions</u>; when some politicians claim that the NOC has become a political party due to some misinterpretations.'* (cf. Stephen, 2013)
>
> **[Interviewee MS36, Consultant, MSc in HS&E, Focused]**

> *'...Establishing the "eastern" branch of the NOC in 2015, due to political division, relied on the vision of CSR society disclosure in 2014-2015 as a speech of unionisation.'*
>
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**
> **Quotation 65**

> *'Despite promises having been made by the first management after the revolution, in 2012, in that they will continue working on CSR and sustainability issues with the same, if not better, original oil sector's plan, <u>the chaos and political divisions have influenced dramatically the oil sector</u> and consequently the concerned plans.'*
>
> **[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]**
> **Quotation 66**

8.6.2 Government performance

Figure 44, Part 1 illustrates that 'government effectiveness' is strongly linked with the 'CSR' & 'sustainability' 'practice' and 'disclosure' of the 'company'. The latter issues have not been used as a predicate (successors) in interviewees' speech as shown in Figure 44 Part 2. Instead, they have been used to describe or illustrate

'government effectiveness'. The 'decline' of 'performance' or 'practice' of 'companies', especially in the case of the 'NOC', is the common predicate of their speech in the interviews when they talk about 'government effectiveness'.

'Government effectiveness' per se has predominantly been a goal rather than an actor due to its position close to the right side of Figure 44 Part 1. Accordingly, the influence rate is estimated at 31%. Furthermore, its position in the lower half of Figure 44 Part 1 means that it is not a significant point (2.3 out of 4) in the interviews compared to the other aspects and issues.

According to the semantic analysis, there is a relation between 'government effectiveness' and 'CSR disclosure' which is based on question 28 about the statistical finding of the significant correlation between the total volume of all types of CSR disclosure and the government effectiveness rates, as introduced by the WGI.

Figure 44: The actors-graph and dependency tree of 'government effectiveness' as a probable obstacle of CSR practice and disclosure in the interviewees' discussions
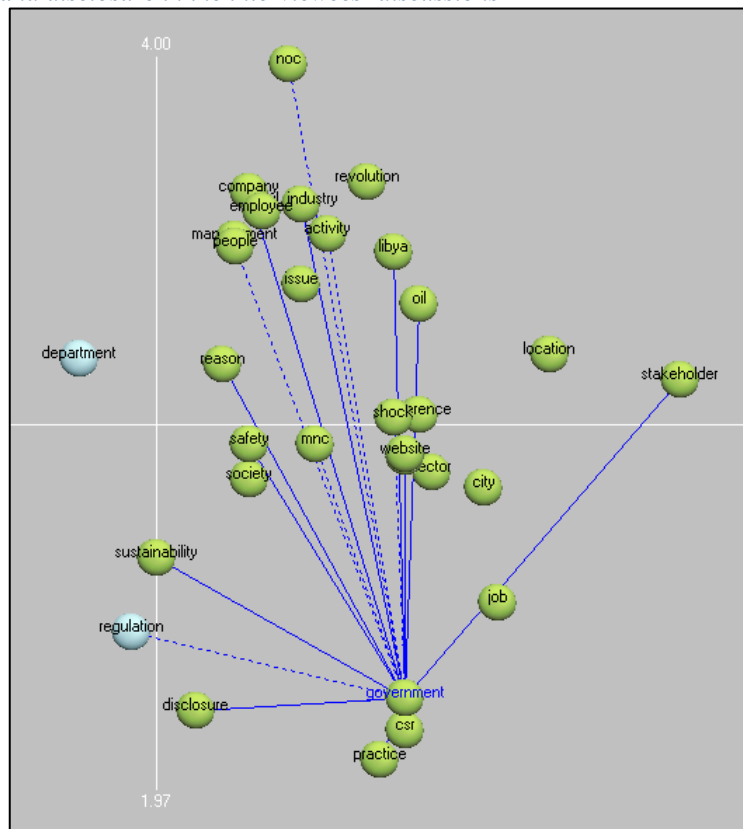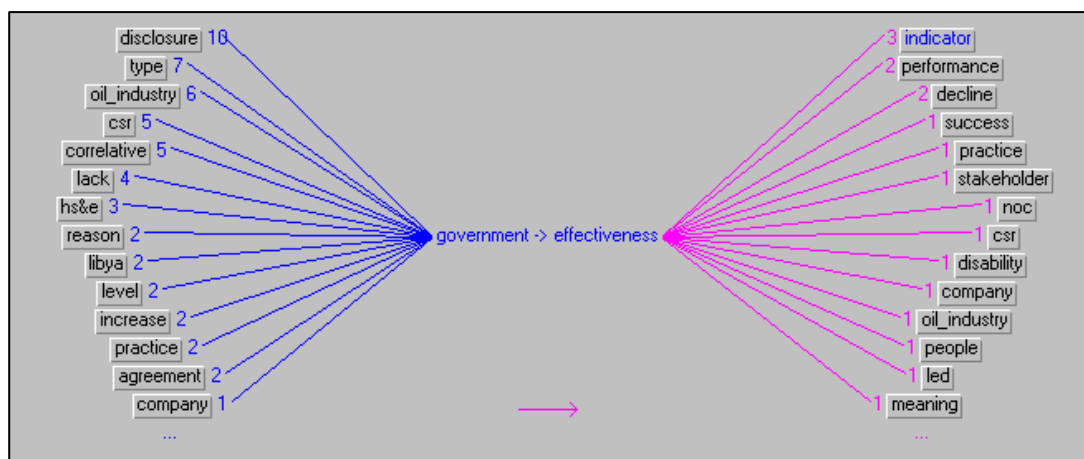
Most of interviewees agree with this deductive finding. Only a few of them provide reasons as to why government effectiveness is the not related to political changes in 2011, such as the centralised finance policy in the oil sector and the centralised economy of this context.

> *'Yes, all types of disclosure, except HS&E, in oil companies are very correlative with the "government effectiveness indicator"; how is that? The NOC does not approve its annual practice because they cannot finance its activities according to their will because they simply collect revenue to the state accounts (not its own accounts). The NOC can afford spending accounts only after the state approval for specific programs and budgets. I think it is really a wrong policy.'*

[Interviewee AA4, Consultant, MSc in Accounting, -]

> *'In most of centralised economies, governments do not prioritise CSR and sustainability issues. Accordingly, most types of disclosure, except HS&E, in oil companies are very correlative with the "government effectiveness indicator", which makes sense.'*

[Interviewee AB17, Senior Employee, MSc in Accounting, Less focused]

Quotation 67

> *'In case of the continual absence of effective government* [since 2011], *oil companies would not consider their*

> *external/internal stakeholders in terms of CSR & sustainability affairs.'*

[Interviewee FR27, Senior Employee, BSc in Accounting, Focused]

Quotation 68

The potential success of adopting a strategy would be mostly unreachable in case of a high level of uncertainty (Oliver, 1991). For instance, the next quote highlights the success of using the confrontation strategy just to emphasise, by interviewee perception, how government effectiveness supports oil companies to tackle institutional pressure before revolution. In that era, the context was more certain and government effectiveness was much higher than at present.

> *'For example, the Libyan-Canadian conflict in 2006 has been* [confrontation in low uncertainty➔] *treated politically by the NOC chairman at that time. This increased the fears of Canadian oil companies working in Libya about the threats to their contractual relationship with the NOC. Another example about the impacts of a lack of government effectiveness is* <u>*the NOC's disability to push some foreign companies to resume oil production in Libya.'*</u>
>
> *'One more example is signing a contract with Technip in 2016 for half billion US Dollar in France, instead of Libya,* <u>*which is a unique precedent in the Libyan oil sector*</u>*.'*

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]

Reducing institutional pressure can be achieved by co-option as an application of the domination strategy (Oliver, 1991) that both oil companies and the government failed to achieve. In fact, the same strategy (co-option) adopted to reduce stakeholders' pressure was also met with failure, as presented in Quotation 80 under *8.6.5 Decline in business capabilities*. In other words, the practices of the strategy concerned had unexpected results. Therefore, the two reasons of such failures are, apparently, the political division and government ineffectiveness by which the paradoxicality of the scene has increased.

> *'Yes, for example guard oil establishments, who are not officially employed in the company* [an institution belonged to defence ministry], *get high salaries from the company against the so-called* [co-option➜] *oil fields guarding in a sort of financial draining;* [institutional pressure➜] <u>*they enforce the company many times in case of salaries delay. The main reason of all of that is the lack government effectiveness.'*</u>

[Interviewee DA21, Employee, BSc in Engineering, Focused]

The general performance of oil companies was affected by the decline in government effectiveness and the general institutional performance in different ways, according to the interviews. The organisational problems intrinsically related to firms as a result of the political changes have not made any difference and are, according to the next two quotes: 1) the lack of following-up on the performance of NOC, and other oil companies, in CSR & sustainability issues; and 2) the lack of governmental support to the institutions involved in CSR & sustainability practices; such as the General Foundation of Environment. All other three quotes emphasise <u>the impact of the revolution in 2011</u> on the decline of government effectiveness and its institutional consequences for the oil sector in Libya: for instance, the decline in CSR & sustainability practice with special regard to HS&E, the ineffectiveness of the intercommunication with either internal or external stakeholders and finally, the undermining of managerial endeavours after the revolution.

> *'…The lack of following-up or of an audit team from the NOC about, for example, assets. In other words, we* [as an MNC] *have not heard of any effective following-up procedures in the environmental issue from the NOC* [before and after the revolution]...*'*

[Interviewee SE33, Manager, BSc in Computer Science, Focused]

> '[Audit bureau is not concerned] *Instead, the General foundation of Environment is concerned even though they are not provided with any incentives to perform well* [before and after the revolution].*'*

[Interviewee AE34, Senior Employee, MSc in HS&E, Less focused]

'In terms of achieving CSR and sustainable practices in a lawful and secure environment, the concerned activities, currently, face many difficulties; unlike in the pre-revolution era.'

[Interviewee MS36, Consultant, MSc in HS&E, Focused]

'Yes, all types of CSR disclosures in oil companies are very correlative with "<u>government effectiveness</u>". I would like here to focus on stakeholders' side in this issue; especially after the revolution. The low level of <u>government effectiveness</u> might lead to a decline in institutional performance. This situation would be a fertilised environment to <u>lower employees' responses</u> to, for example, the required health and safety procedures that are originally adopted for them.'

[Interviewee TG10, Board member, MSc in Engineering, Less focused]

Quotation 69

'Government effectiveness is the success of employing highly skilled people and globally known experts. These professional managers are unable to influence the CSR activities in their surroundings. This is what I have seen during the post-revolutionary era.'

[Interviewee AT25, Manager, MSc in Management, Less focused]

Quotation 70

8.6.3 stakeholders' pressures

On the light of pragmatic legitimacy which is based on the extent of personal rewards of stakeholders or organizations (one from each other) at high level of self-interest (Suchman, 1995), this sub-theme aims to identify the extent of stakeholders' pressures; especially those are unconsciously acted on CSR practice and disclosure.

According to the results of the semantic analysis, 'consciousness' issues are more significant than 'government effectiveness' in the interviews from the CSR & sustainability perspective. The findings related more to 'sustainability' (solid line) than 'CSR' (dashed line) as shown in Figure 45, Part 1. Both 'people' and 'companies' are

concerned with this issue. While 'consciousness' has been mostly described (or preceded) with 'lack', 'shock' or worries about 'CSR' & 'sustainability' 'practice' and 'disclosure', it is the main predicate stated in the interviews, as shown in Figure 45, Part 2.

The significance of this reference is 2.7 (out of 4 points) and its influence rate is 28% due to the fact that it has been used as a goal rather than as an actor, as shown in Figure 45, Part 1.

Figure 45: The actors-graph and dependency tree of the 'consciousness' reference in the interviews
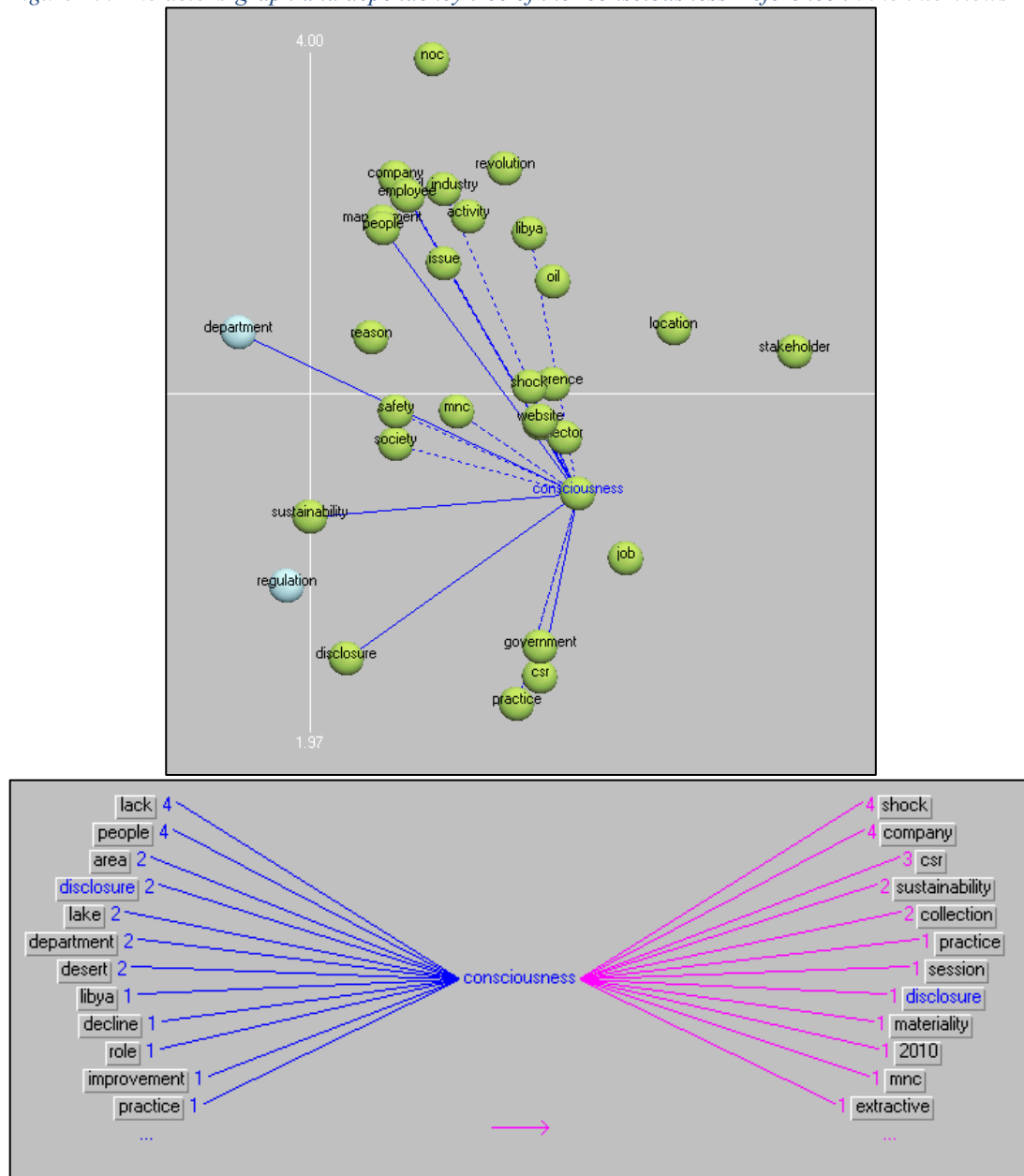
The change in stakeholders' temperament have been highlighted in many interviews in response to questions 15 and 16 in Appendix 1. An analytic distinction between conscious and unconscious stakeholders' pressure shall be presented in this sub-theme based on the interviews. In fact, unconscious stakeholder pressure has threatened the oil companies and the NOC in terms of using different types of CSR & sustainability practice through different organisational functions. Unconscious stakeholder pressure can be defined, in general, as a form of a low level of awareness of CSR & sustainability issues, via which firms communicate to their stakeholders to reign the probable impact of that pressure and, consequently, seek legitimacy (Bolívar, 2009).

> *'The most important issue in sustainability and CSR practices and disclosures is awareness.'*
>
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**

It is worth saying that a substantial part of the illustrations of unconscious stakeholders' pressure are presented under theme *8.1.1 Human Resources (HR) function* when this terminology was first mentioned in this chapter. Furthermore, Quotation 3 and Quotation 4, theme *8.5.5 Employee treatments* and in Quotation 49 and theme *8.5.3 Community engagement* provides detailed illustrations of the consequences of how neighbouring stakeholders' temperaments have changed over time. Finally, environmental issues could be used unconsciously by some stakeholders such as in Quotation 2 under sub-theme *8.1.1 Human Resources (HR) function* and also under sub-theme *8.5.4 Environmental practice and disclosure* in Quotation 48.

> *'*[**stakeholders' pressure alteration ➜**] *Employees have become more vociferous than ever in terms of getting beyond their rights.* [**who are they? ➜**] *Unfortunately, those employees are known by low productivity. This kind of working environment creates uncontrolled and disrespectful relations within the human resources hierarchy, horizontally and vertically.* [**immature democracy ➜**] *Additionally, some employees indulge into the democratic channels of requesting their rights with negative mentalities. For example, I was surprised many times when employees left their work and*

demonstrated in front of the company with no prior announcement.
[**the impact** ➔] *All these issues made me leave the company soon through claiming an optional retirement.'*
[Interviewee TG10, Board member, MSc in Engineering, Less focused]
Quotation 71

'Yes, society has become more vociferous than before due to their beliefs that they were negligent before the revolution. In Ejdabia city, for example, a group of people threatened the company to shut down its operations in case of not being employed regardless of their qualifications and the current status of job vacancies in the company.'
[Interviewee MS36, Consultant, MSc in HS&E, Focused]

According to the interviews, the main orientation of the stakeholder pressure is concentrated on the top-level management at the decision-making levels, as in the case of societal stakeholders. The interior sources of unconscious pressure mostly target the top hierarchical positions, instead of following hierarchical authoritative directions, coming from the bottom levels, employees. The entire oil sector is working hierarchically among oil companies based on the legitimate ownership, which is the NOC versus other operational oil companies. At the top of the sectorial ownership pyramid is the NOC. In this respect, not all categories of stakeholders (senior managers) are the source of unconscious pressure. For instance, according to the interviews, there are no changes in the attributes of informal/formal communications with the BMs of the NOC under whom the BMs of operational oil companies are exclusively supervised and managed.

'For managers from other companies, when they come to the NOC (owner) to meet the NOC's Board Members (BMs), we have not found any changes in their speech-tones [their way of speaking with NOC's BMs compared to the pre-revolution period].*'*
[Interviewee SD30, Board member, BSc in Accounting, Focused]

The next two quotes could be sufficient to provide a picture of unconscious stakeholders (employees) at the lowest ethical level. This might affect not only the quality of CSR & sustainability practice but also undermine the probable achievements to which the new management enthusiastically endeavours in this concern after the revolution in most oil companies, as illustrated in Figure 41 in this chapter.

> *'Employees have become in a state of over-vociferousness. Despite, to some degrees, the legitimacy of their demands; but the dialogue has become one-sided* [employees' side only] *rather than constructive.'*
>
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**
> **Quotation 72**

> *'The lack in quality health affairs for employees and customers has been recently noticed too. Despite the smoking banning in the public places in 2009* [before the revolution] *in Libya, many employees smoke indoors in the NOC nowadays.'*
>
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**
> **Quotation 73**

The next quote supports the legitimacy theory in that the unemployment issue has been raised (consciously or unconsciously) by the stakeholders—who have been empowered by institutional ineffectiveness—and the issue has significantly appeared in the disclosure (see *8.5.8 Has a political factor changed CSR & sustainability visions during the Arab spring?*) since threats against firms' legitimacy increased (D. Campbell, 2000) in 2011.

> *'After the revolution, the society has become more effective than ever before. People in different regions made a temporal shutdown or suspension in different operational locations to make them more vociferous for their, so-called, "rights" of being employed in the company.'*
>
> **[Interviewee I28, Consultant, MSc in HS&E, Extremely Focused]**

One interviewee, in Quotation 7 under sub-theme *8.1.2 Production function*, marginalises the increasing stakeholder vociferousness since it is deliberately and monetarily motivated until oil production is suspended; and this is what really happened.

The emerging of approachable behaviour (see Quotation 9 under *8.1.3 Administration function*) and the reduction of the bureaucratic working environment (see Quotation 31 under *8.3.4 Joint Venture Companies (JVCs)* from the management perspective are not feasible to deal with stakeholders' dominance or, sometimes, even threat.

> '[the society is becoming unconsciously more vociferous] …
> *For example, the corrupted lobbies have expanded more than before.*
> *Once a day, I have been, as general manager, asked for corrupted*
> *business unfortunately from politicians and political activists who*
> *had claimed in many TV talks to strive to develop Libyans' lifestyle!'*
> **[Interviewee TG10, Board member, MSc in Engineering, Less focused]**

Conscious stakeholder pressure might positively impact the management board. The positive case of employee pressure is stated in the next quote and Quotation 11 under sub-theme *8.1.3 Administration function* and Quotation 49, Quotation 51 under sub-theme *8.5.5 Employee treatments*. Quotation 50 under sub-theme *8.5.5 Employee treatments* has described the peak of positive management response to stakeholder (employees) pressure before an apparent conversion to negative stakeholder pressure.

> *'Yes definitely,* [**conscious pressure** ➔] *employees have*
> *become more vociferous than ever in terms of getting their rights and*
> *making their work conditions better and, unfortunately,*
> [un**conscious pressure** ➔] *it led to unpleasant results sometimes.*
> *Personally, I decided to retire in 2012 because of the decline in*
> *employees' behaviours with me, as manager of the internal audit*
> *department, and other managers.'*
> **[Interviewee AB17, Senior Employee, MSc in Accounting, Less focused]**
> **Quotation 74**

Positive societal pressure has been observed after the revolution from injured actors, as a type of judicial complaining about media-prohibited matters, as stated in Quotation 48 under sub-theme *8.5.4 Environmental practice and disclosure*.

8.6.4 The CSR-related Capability of Management

From the semantic analysis perspective, this theme is equivalent to (or part of) sub-theme *8.1.3 Administration function*. Accordingly, the significance of this theme, from an assessment perspective, can be derived from that theme. As mentioned before, the significance of the 'management' reference is peaked (3.4 out of 4) ahead of all organisational functions from the CSR & sustainability perspective. This is consistent with its significance amongst the obstacles and challenges of the CSR & sustainability issues as presented in Appendix 20.

Interviewee SB11 states in the next quote that former management boards in some of the oil companies during the post-revolution period were involved in a number of financial scandals that were only discovered. Such working environment, in addition to the decline in government effectiveness and rule of law, might be the reason why the post-revolution management is poorly enacted, and the horizon of CSR & sustainability issues is negatively impacted.

> *'The new management, employed in late 2011, ignored the financial standards that should be usually applied. Those financial irregularities have been approved by the audit bureau at that time. That management claimed that an insecure environment makes them persuaded to spend and fund projects according to the known internal/governmental financial regulations. In contrast, the current management strives to fix, as much as possible, many of the former management's financial mistakes.'*
>
> **[Interviewee SB11, Senior Employee, BSc in Accounting, Less focused]**
>
> **Quotation 75**

The general decline in the institutional system cannot be denied as a direct effect on the performance of any employed management after the revolution regardless of the

qualifications and experiences of the new board members (see Quotation 70 under *8.6.2 Government*).

In fact, unconscious stakeholders' pressure is probably the reason for relegating the achievements of any newly employed management (after the revolution) to be, or at least seem to be, unqualified management. Quotation 71 to Quotation 73 under *8.6.3* could be evidential examples of the decline in organisational performance. The next quotes, moreover, could be interpreted as the failure of establishing effective communication between firms and stakeholders (Costa & Menichini, 2013), which may not maintain firms' legitimacy (Suchman, 1995).

According to the next quote and many quotes under *8.1.5 Reporting function,* the high level of confidentiality in publishing data on the websites of oil companies could be introduced as another item of inductive evidence of the ineffective communication between these firms and their stakeholders.

> '[discussing the restrictions on publishing data] *…The reason why we don't disclose such information on the website is the lack of a developed archive system in the oil sector that makes the NOC unable to manage such disclosures.'*
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**

> '*It is obvious that the updateability of the CSR information in national companies is higher than in joint ventures due to employees' evacuation in 2011.'*
> **[Interviewee TG10, Board member, MSc in Engineering, Less focused]**
> **Quotation 76**

The instability of the Libyan context after revolution might be considered as the main barrier of any ambitious CSR performance. It is worth noting that the interviewee has also experienced an unexpected enhancement in employee treatment by the management, as he states in Quotation 80 under theme *8.6.5 Decline in business capabilities*.

> '[There are many improvements in employee treatments in the company…] *In fact, employees' expectations, when a wide*

> *management reconstruction took place in the company after the revolution, were more than that; the barrier is the country's instability.'*

[Interviewee SB11, Senior Employee, BSc in Accounting, Less focused]

Quotation 77

Managerial ineffectiveness has been observed by another governmental body, namely the Public Audit Bureau (PAB). Interviewees working in the PAB reveal the weakness of management through the wave of irresponsibility, which the new management, apparently, failed to tackle. Their evidence is based on the recent decline in companies' response to the [usual] requirements of auditing jobs that they have been officially assigned to achieve.

Political division has not only produced new the NOC headquarters established in (or returned to) the eastern side of the country, but also the absence of accessibility (being audited) to all municipal activities on the eastern side since late 2014 (*Libyan Bureau Audit Report*, 2014) due to the sudden move of the elected parliament from the capital city in the west to Tubroq City in the far east of Libya (Hove, 2017). This situation, obviously, escalated the vociferousness of the stakeholders working in the new PAB headquarters. As this fragmented landscape consequently increased the barriers perceived by these interviewees who have been often assigned to work there, oil companies and their new management boards might be more unfortunate to demonstrate the minimal accepted level of performance in CSR & sustainability practice (see also Quotation 5 under *Sub*). It is worth stating that CSR & sustainability auditing is not a main part of PAB's objectives as stated, for example, in Quotation 22 under *8.2.3 National audit standards & .*

> *'To be honest, employees working in oil companies, generally, are becoming less responsive to work with auditors due to <u>the lack of strong organisations</u>. We consider the recent change in working environment to achieve the assigned audit tasks.'*

[Interviewee MH31, Manager, BSc in Accounting, Less focused]

Quotation 78

> *'In fact, we realised the changes* [weakness] *in oil companies'*
> *response* [to the auditing jobs in these companies] *compared to the*
> *pre-revolution era in terms of cooperation with audit members. For*
> *example, <u>companies based on the western side of Libya are more</u>*
> *<u>obliged and cooperative</u> with the audit bureau compared to the*
> *eastern side. Particularly, our eastern branch noticeably faces*
> *difficulties in achieving audit assignments in oil companies due to*
> *idleness and negligence in general; additionally, during the pre-*
> *revolution era the regional favouritism was, and still, influences*
> *auditing jobs in oil companies on the eastern side.'*

[Interviewee MG32, Employee, BSc in Accounting, Less focused]

However, obeying financial regulations and laws by oil companies that are audited and verified by the PAB, as stated under *8.2.3 National audit standards &* , is likely to be beyond the perception of most public auditors due to paradoxical factors (e.g. political, economic and social factors) identified in this the context. Interviewee SB11 in Quotation 75 under sub-theme *8.6.4 The CSR-related* Capability *of*   declares that the PAB has approved some financial actions achieved by one of the former management boards after the revolution that does not meet the governmental/internal financial standards; the defence of the accused management was the exceptionality of the period. Such irregularities were the legacy of the next board which heavily strives to improve it before implementing other changes.

8.6.5 Decline in business capabilities

The 'production' function is the closest reference to this theme from the semantic analysis perspective. The reason why this theme has been considered by many interviewees as a challenge to CSR & sustainability issues is because of its direct relation with 'suspension' as shown in the semantic analysis results of theme *8.1.2 Production function*.

The suspension of oil production in oil companies is a major barrier to many management functions of which CSR and sustainability activities are part. The symptoms of the decline in business capabilities transpired from many quotes under

8.1.2 Production function and was very often associated with the companies'
performance in CSR & sustainability practice such as in Quotation 6 under *Sub*,
Quotation 12 under *8.1.4 Finance function* and Quotation 26 under *8.3.2 Partnership*.

> *'...Additionally, the suspension of oil production led to
> finance shortage in our company and many other companies.'*
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**

> *'After the revolution, the company's performance has
> noticeably declined due to security reasons. Accordingly, most
> organisational functions* [CSR & sustainability activities are
> included] *in the company have declined too. Nowadays, many times
> employees are unable to access the high way, due to lack of security,
> connecting capital city (Tripoli) with Zawia City where the
> company's campus is located.'*
> **[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]**
> **Quotation 79**

Another item of evidence of the decline in business capabilities is the reluctance
of many third parties (contractors) to achieve the tenders announced by some oil
companies, especially, those located in the sites within regions of low security as stated
in the next quote and in Quotation 42 under *8.5.2 Health Safety & Environment.* This
situation, according to the next quote, makes some oil companies keen to assign
contractors in order to meet their contractual liabilities at the expense of some HS&E
issues, which might not be fulfilled or securely achieved by contractors' employees,
especially in oil companies operating in downstream activities, as stated in the next
quote and in Quotation 52 under *8.5.6 Customers protection/engagement*.

> *'Yes, the terms of conditions are concerned with HS&E
> aspects. After the revolution, the alternatives* have *become so limited
> in terms of assigning contractors and HS&E requirements,
> consequently, have become more difficulty to be met.'*
> **[Interviewee AT25, Manager, MSc in Management, Less focused]**

The next quote outlines the undermined factors of increasing/maintaining productivity, surrounding the firm, which unexpectedly relegated the approachability of the new management towards employees, these factors are the chaotic working environment and ineffective employees' representatives (labour committees).

> *'Labour committees were employees' representatives before revolution; while after the revolution this has become a sort of chaos! Although managers are listening to employees more carefully than before, this creates an unpleasant institutional environment and impacts on companies' productivity.'*
>
> **[Interviewee SB11, Senior Employee, BSc in Accounting, Less focused]**
> **Quotation 80**

Interviewee MH31, who is working in the PAB, believes that most oil companies succeed in buffering themselves from falling into the political discourse by which most governmental bodies are becoming fragmented and ineffective. According to his opinion, the performance of oil companies has not changed from the perspective of the cooperation with the PAB to achieve auditing jobs. This contrasts with the opinions revealed by all interviewees working in the PAB.

> *'We believe generally that companies working in the oil sector are well organised compared to the other sectors. Oil companies' performance has NOT been influenced by changes in the political environment recently in Libya, so it is still the same as the pre-revolution era.'*
>
> **[Interviewee MH31, Manager, BSc in Accounting, Less focused]**
> **Quotation 81**

8.6.6 The instability & security of the context

According to the sematic analysis, the interviewees clearly expressed their perceptions about the influence of the 'lack' (← modifier) of 'security' on (predicates →) 'CSR' 'issues' and 'MNCs'. Appendix 20 shows that the influence rate of this reference rate (50%) is higher than all other obstacles that have been highlighted by most interviewees. Its significance ratio is 2.6 out of 4 points, as presented in Figure 46, Part 1.

Figure 46: The actors-graph and dependency tree of the 'security' reference according to the semantic analysis of the interviews
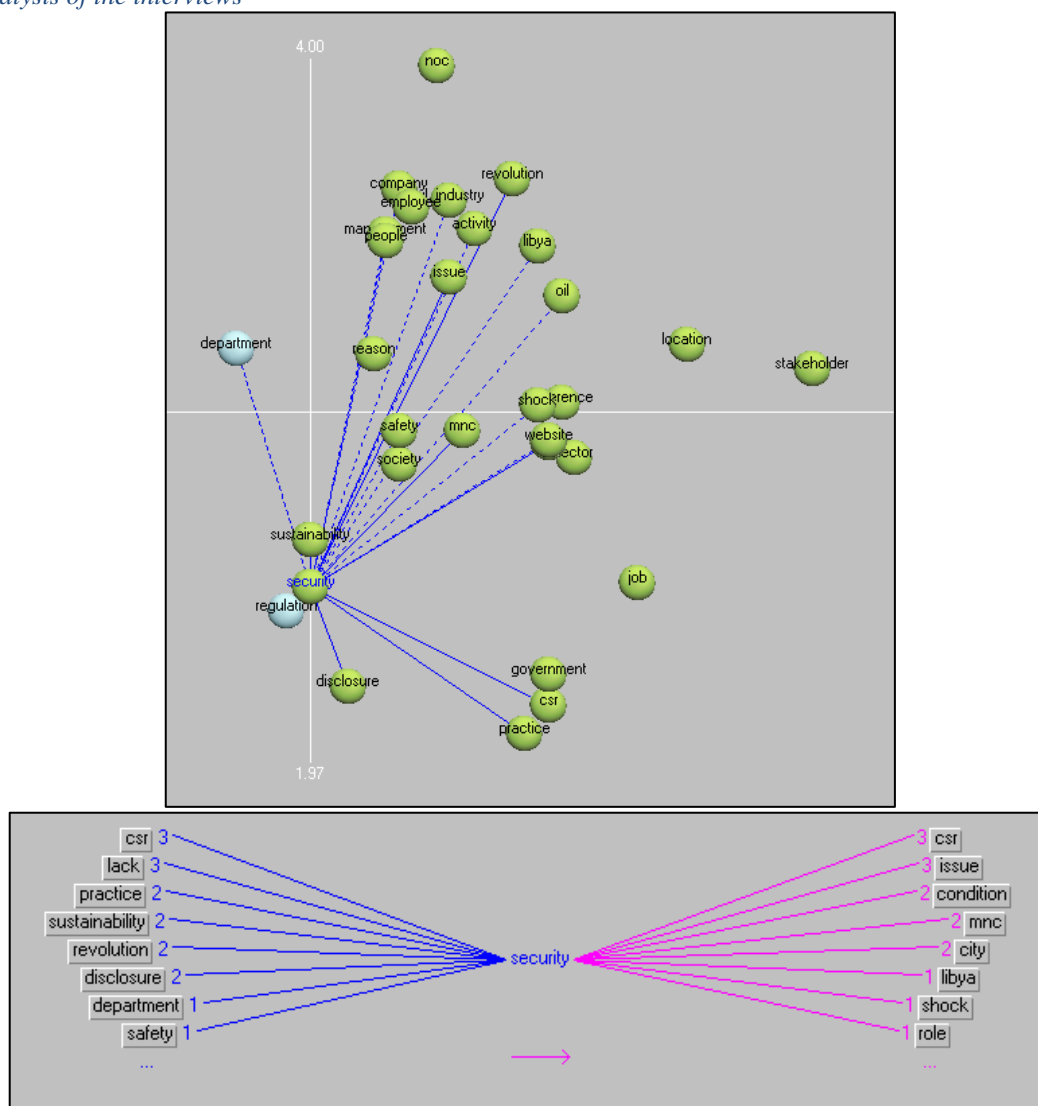
The decline in security status is the main reason for instability in the country (Hove, 2017; Strazzari & Tholens, 2014; W. White, 2014) and the oil sector is not an exception (Al-Hengari, ElMoudir & El-Bousiffi, 2015; The World Bank - Data, n.d.). The lack of security has been framed into two main inter-associated drives, political and military activities (Hove, 2017; Ripley, 2011). The interviewees have commonly made mutual comparisons (pre- and post-revolution) to highlight the influence of one of the two drives (if not both) on the discussed themes or sub-themes on which this sub-theme is based.

It is rare, according to the interviews, to discuss any theme without involving the ironic impact of the security issue and the chaotic working environment surrounding the oil industry. *Theme (8.1) General institutional and organisational factors* intersects with

the concerned topic under sub-theme *8.1.2 Production function* and sub-theme *8.1.5 Reporting function* as stated in Quotation 5 and Quotation 14, respectively. Both quotations reveal how the recent politically and militarily attentive period affects the CSR & sustainability performance of oil companies in Libya. They associated in these two quotes, in addition to Quotation 17 and the summary of the same theme, any enhancement in the CSR & sustainability function with the probable improvement in security and instability in and around the oil sector.

Theme (8.2) Factors related to the concerned regulations and laws is also concerned with the instability of the context. However, in this case, instability is a 'goal' rather than an 'actor' of the impact, which is achieving long-term projects/contracts at the expense of ignoring some monetary regulations and laws because of the extraordinariness of the period (instability and insecurity after the revolution). This situation, in fact, distractedly blocked the work path of the following management boards, as illustrated in Quotation 75 under *8.6.4 The CSR-related Capability of* .

It is worth saying that 'the instability of the context' has been noticeably raised in *Theme (8.5) CSR & Sustainability disclosure and **practice*** more than in other themes. The military actions, after the revolution, have led to instability and a lack of security which was the main reason of the notable increase in asset damage among some oil companies. These assets are used in some CSR practices, such as stakeholders' protection (safety) as stated in Quotation 41 and Quotation 42 under sub-theme *8.5.2 Health Safety & Environment.* Furthermore, the volatility of the post-revolution period changes the functions of the management from being commonly acted in the industry to work, instead, as an emergency management handling a limitless number of daily site-based troubles as stated, for example, in Quotation 54 under *8.5.7 Sustainability.* Finally, political instability relies heavily on the structure of the CSR & sustainability disclosure, from both quantitative and qualitative perspectives, as stated in Quotation 59 under sub-theme *8.5.8 Has a political factor changed CSR & sustainability visions during the Arab spring?*

Political instability has been highlighted in the Libyan context by the regional split of the oil sector in 2015 based entirely on the country's political division as stated in Quotation 63, Quotation 64 and Quotation 66 under sub-theme *8.6.1 Political divisions*. The interviewees believe that, in the end, this led to the decline in the

performance of most organisational functions of oil companies, CSR & sustainability practice and disclosure. The instability of the state has cast a shadow over the oil sector by unbalancing the expectational inter-relations between 'new managements', who keenly strive to improve their reputation, and employees who are likely upset from the deteriorating conditions in/out their firms as stated in Quotation 77 under sub-theme *8.6.4 The CSR-related Capability of* **Management** and Quotation 79 under sub-theme *8.6.5 Decline in business capabilities*. Quotation 80 under sub-theme *8.6.5 Decline in business capabilities* highlights how instability impacted on the sociable efforts of the management board towards the stakeholders. In other words, demanding stakeholders' rights overweighed the management capabilities; instability and chaos are the main reasons for this, most unlikely, balanceable relationship.

8.6.7 Suggestions

One of the last questions the interviewees have been asked is question No. 31 about the probable strategies that may be adopted to reduce/remove the threats on performing in CSR & sustainability practice and disclosure during the crisis. Eighteen interviewees out of twenty-three introduced one or more suggestions to tackle the exceptional barriers faced by oil companies in Libya to maximise the benefit of adopting CSR & sustainability activities and practice, which may (or may not) help to minimise the threats on the legitimacy of the companies they are working in. It is known that the legitimacy of most oil companies is suffering nowadays in a way, sometimes, threatening their existence due to the frequent announcements of force majeure circumstances and, very often, suspending their operations since 2011 (Asnæs, 2013; Hove, 2017; "U.S. Energy Information Administration (EIA)," 2016).

Figure 42 shows the main obstacles related to performing in CSR and sustainability issues facing either the whole nation or the oil industry. According to the interviews, the two main types of obstacles are sometimes mutually merged/linked to each other to create different forms of pressures or threats to the legitimacy of oil companies. Unlike the obstacles of the industry, the tribulations of the nation cannot be engaged by oil companies due to the fact that they are entirely generated (and impacted) mostly by elected/consensual politicians and other informal-actors (Mattes, 2016). Three interviewees reveal that the obstacles of the nation are not only against the CSR

& sustainability actions in the oil sector, but also narrow down the horizon of seeking short-term suggestions and strategies to reduce the threats of industrial obstacles which are, presumably, controlled by oil companies. Therefore, three interviewees refused to introduce suggestions within the industrial context for the short-term; instead, they attribute any success in CSR & sustainability affairs to eliminating the four main obstacles (risks) imposed on the whole country (see Figure 42) and continually intimidate the legitimacy of all sequential governments, after the revolution, (Anderson, 2014; Mattes, 2016) to which the major oil companies belong.

> *'Because of the hazy scene and current immature behaviour,*
> *it is difficult to submit a proposal only after the state government and*
> *make up and find out this body.'*
> **[Interviewee AA4, Consultant, MSc in Accounting, -]**

> *'Most suggestions would not be applicable due to the*
> *instability in/outside the company'*
> **[Interviewee MS18, Senior Employee, MSc in Finance, Less focused]**

> *'The political instability is the most disastrous impact on the*
> *extractive industry in general. The second significant impact is the*
> *corrupted governmental bodies.'*
> **[Interviewee TG10, Board member, MSc in Engineering, Less focused]**

On the other hand, fifteen interviewees believe that oil companies should perform in CSR & sustainability practice and disclosure for the legitimation process due to its significance. Of them, eight interviewees do not deny the impact of four major national tribulations (see Figure 42) on the performance of oil companies. They also, in parallel, raise the feasibility of working on minimising the three main obstacles of the industry by introducing the most appropriate strategies, according to their perceptions.

The next quote highlights the significance of the role of NGOs, which increased in number by 4000 over two years (Mattes, 2016), in order to establish a communicative relation with the stakeholders and the society. In fact, this strategy has been applied successfully by an MNC in Libya in that it does not rely on governmental entities; instead, it engaged the targeted societal stakeholders through some local NGOs under

which many targeted stakeholders are supported/sponsored as stated in Quotation 45 under sub-theme *8.5.3 Community engagement*). Furthermore, the same interviewee emphasises the hierarchical implementation to strengthen inter-relation with the same stakeholder category, the society. In general, this view emphasises perhaps institutionalisation as a method of managing legitimacy from a society perspective when managers exert less control (Ashforth & Gibbs, 1990; Barkemeyer, 2007).

> *'NGOs should be the normal bodies to address relationships between society and firms; while, in reality, serious threats and distortion took place and reshaping these relationships because of government ineffectiveness.'*
>
> *'The probable suggestion for improving the CSR practices and disclosure is* [a hierarchical implementation] *introducing a general relations office which is* [improved communication] *involved in receiving complaints and reports from different stakeholders; especially society.'*
>
> **[Interviewee AA2, Employee, BSc in Accounting, Focused]**

The next short-term strategy is HR development for CSR & sustainability implementation by improving the training programmes quantitatively and qualitatively, as stated in the next quote, with special regard to avoiding gendered, regional and favouritism-based inequality, as stated in Quotation 84 and Quotation 85 in this theme and Quotation 25 under sub-theme *8.3.1 Affiliations*. Recruiting experts in CSR & sustainability issues have suggested the strategy behind HR development as stated in Quotation 83. The same quote focuses on expanding the list of favourable HR resources, in terms of occupying top-level hierarchical positions in CSR & sustainability affairs, by opening the door to recruit experts working in other industries instead of making it exclusively based on the oil sector in which case it may not maximise the outcome of HR development.

> *'Sufficient training is very important for people who are working in anti-pollution areas and any negligence might lead to huge loss and environmental impacts. Additionally, the working environment is not suitable for the current management due to the*

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spread of weapons and militias; especially in the area where the company is located [which could not be met in short-term].'

[Interviewee FZ9, Board member, BSc in Engineering, Extremely focused]

Quotation 82

'*The company should focus of <u>health issues</u>* [for employees] *whether locally or abroad with increasing the budget concerned. Additionally, heightening <u>the awareness of working in offices in healthy</u> and positive environment.*'

[Interviewee DA21, Employee, BSc in Engineering, Focused]

Stakeholders' awareness of CSR & sustainability practice and disclosure has been highlighted by many interviewees not only in question 28 asking for suggestions but also in many other themes. stakeholders' awareness has been discussed in the interviews from different perspectives; the identification of the stakeholders that are concerned with the awareness terminology, the significance of stakeholders' awareness as a motivation to better perform in CSR & sustainability, the possible approaches of promoting stakeholders' awareness, the significance of some externalities in contributing to stakeholders' awareness and finally, the globalisation as a positive factor of heightening stakeholders' awareness in such industry.

The targeted stakeholders in the issue of awareness are employees and societal actors, who are mostly neighbouring stakeholders. Other categories of stakeholders (e.g. customers, investors) have not been focused in all interviews for the reasons mentioned under sub-theme *8.5.6 Customers protection/engagement.* Societal stakeholders, who are neighbouring stakeholders, have been considerably focused on the interviewees' suggestions more than in the case of employees in terms of the difficulty of being aware of (and probably satisfied with) CSR practice & sustainable development activities, as stated in Quotation 83.

Quotation 86 has clearly raised the significance of stakeholders' awareness as a prerequisite to any success in accountability or sustainable development for which the suggested approaches to promote stakeholders' awareness shall be presented later. Government ineffectiveness casts a shadow over the challenges of enhancing stakeholders' reputation/awareness for the time being; hence, one of the interviewees

focuses on individual consideration instead of framing the issue within the weaknesses of the institutional system from which the all whole context is suffering (Asnæs, 2013). In other words, he believes—see Quotation 39 under sub-theme *8.5.1 Motivations of CSR & sustainability disclosure and* —that the current moderate achievements in CSR practice and disclosure (especially in the environmental issues) are in favour of individual awareness of not only the probable impact of the underestimation in such matters but also the context necessity of any small individual step forward (from each manager, employee etc.) under the highest level of government ineffectiveness.

Interviewees introduce two main tactics to promote stakeholders' awareness; first, Quotation 40 under theme *8.5.2 Health Safety & Environment* highlights the significance of CSR disclosure, especially in HS&E, in improving stakeholders' awareness in general and employees' awareness in particular. In fact, the quality of HS&E disclosure—due to its significance—has been criticised by MS36 in Quotation 35 under theme *8.4.1 Reliability of the online CSR & sustainability information*; MS36 has an MSc in HS&E. The second tactic is hierarchical implementation for CSR & sustainability affairs that is highlighted in Quotation 46 under theme *8.5.4 Environmental practice and disclosure* as a powerful method to enhance stakeholders' awareness of practices by oil companies about minimising the probable impact on environmental protection and HS&E within which such companies intrinsically work; the company where the interviewee is working has experienced this tactic with neighbouring stakeholders.

According to the interviews, the next approach for heightening the stakeholders' awareness in the oil sector is globalisation as stated by YS5 in Quotation 23 under sub-theme *8.2.4 The probable weaknesses of laws and regulations*. This interviewee believes in the development of global awareness of CSR & sustainability in the international oil industry of which the Libyan context is part. However, the plausibility of this approach is based on the significance of the foreign affiliation/partnership, at the oil company where he works, of enhancing stakeholders' awareness of these issues. Furthermore, some other interviewees reveal the significance of MNCs in promoting oil companies' awareness of CSR (especially HS&E) & sustainability—as stated in Quotation 6 under sub-theme *8.1.2 Production function*—could be (by default) the prerequisite promoting their capabilities of doing the same towards their stakeholders. The diverse global

practices of MNCs in CSR & sustainability makes them able to engage their stakeholders, and raise their awareness of these matters, at the deep communal level to share accountability with Libya-based oil companies towards their stakeholders in the same context; this has been explicitly illustrated in Quotation 45 under sub-theme *8.5.3 Community engagement*.

Quotation 87, Quotation 33 under sub-theme *8.3.6 National Oil Corporation (NOC)* and the next two quotes, state that a following-up approach is required indeed to improve the current CSR & sustainability practices. From the three quotes, the main aim of introducing this strategy is drawing attention to the MNCs operating in the Libyan oil sector. In this case, the feasibility of this strategy can be highly recognised in that the two interviewees are currently working in two different well-known MNCs in the Libyan oil sector and the third interviewee has newly moved from the MNC to the NOC.

> *'The advice should be given specifically to the <u>NOC in that it should restrict other companies</u>* [in terms of CSR & sustainability practices] *regardless of their nationalities.'*
> **[Interviewee SE33, Manager, BSc in Computer Science, Focused]**

> *'<u>People's awareness</u> about the CSR and sustainability is the first difficulty and the security challenges as an impact of the revolution* [which could not be met in short-term]. *Furthermore, the national coordination among municipalities all along Libyan regions is important* [unification of terminologies]. *Improving the communicative mechanism of <u>following up the MNCs</u>, in terms of CSR & sustainability, is another barrier. Moreover, oil companies should consider the area where the <u>HS&E experts have improved their experience</u>; regardless of whether it was in the oil sector or elsewhere.'*
> **[Interviewee MS36, Consultant, MSc in HS&E, Focused]**
> **Quotation 83**

The next strategy that has been suggested is amending and obeying laws and regulations related to CSR affairs; especially those related to employees' treatments. In fact, this strategy has been introduced as a conditional approach to the eradication of the

four contextual obstacles. The suggested amendments in laws and regulations focus on the equalisation among employees from the CSR perspective (Jill Frances Solomon & Solomon, 2006) regardless of their nationalities (Shanka, Minnee, & Taylor, 2008) as a part of the legitimation process (D. Campbell, 2000; Oliver, 1991). However, equal opportunities among employees are originally weak in the Libyan context (Abouzkeh, 2013; Pratten & Mashat, 2009). The next quotes highlight the necessity of amending the current laws and regulations to implement CSR & sustainability activities and disclosure. The undermining effect of laws and regulations, from the CSR & sustainability perspective has been underlined some interviewees who demonstrate a high level of focus rates.

> *'First of all, the country has to be settled* [which could not be met in the short-term]. *Increasing equalisation among employees by* _updating HR regulations_. *Increasing* _transparency in society affairs_ *must be achieved by improving the concerned disclosures. Ensuring that the official percentage reserved for training national employees as mentioned in the EPSA* [obeying regulations and laws].*'*
> **[Interviewee AB17, Senior Employee, MSc in Accounting, Less focused]**
> **Quotation 84**

> *'Settling down political division* [which could not be met in short-term]*, resuming oil production to obtain the required funds for sustainability and CSR practices,* _updating regulations_ *that meet equalisation between employees from different nationalities.'*
> **[Interviewee SB11, Senior Employee, BSc in Accounting, Less focused]**
> **Quotation 85**

However, there are two points that can be obtained from what they really mean by equal opportunities among employees. First, the interviewees do not raise a gender perspective. This means equal opportunities constitute culturally not gender-based terminology in the oil sector and it seems beyond any legislative enforcement. Secondly, some interviewees working in JVCs, where organisational hierarchies (at top-level) are partially structured by foreign partnerships, reveal some discriminative treatments have been acted by the management in favour of foreign parties as stated in Quotation 25

under sub-theme *8.3.1 Affiliations*. In such cases, the ethical responsibility of management is concerned (Ghosh et al., 2016); and, apparently, neither amending/obeying regulations and laws nor adjusting the preferences of the ownership quota can change the situation.

Avoidable engagement (disclosure) is unconsciously, and irrationally, disclosing about the superior expectation of the stakeholders. This is the reason why the interviewee in the second next quote agrees with the reduction in CSR disclosure during crisis times. This contrasts with the strategies of confrontation and domination of Oliver (1991) and the instances of their failures in the Libyan context presented under sub-theme *8.6.2 Government* . This type of irrational engagement is usually related to the obstacles of the industry; such as unconscious stakeholders' pressures.

> *'Finally, political divisions should be highly avoided in oil companies and sidestepping all institutional affairs far from any political orientations.'*
>
> **[Interviewee YS5, Board member, MSc in Accounting, Extremely focused]**

> *'Most suggestions would not be applicable due to the instability not in/outside the company* [which could not be met in short-term]*. Currently, publishing on a website might lead to conflicts with stakeholders. Accordingly, the* <u>*company preferred to reduce their disclosure after revolution on a website*</u>*. For example, announcing the training plan for the company's employees on a website might be misunderstood as ambitious NEW job opportunities; this unreasonably increases uncontrolled stakeholders' pressures* [avoiding unconscious stakeholders' pressures]*.'*
>
> **[Interviewee MS18, Senior Employee, MSc in Finance, Less focused]**

Funding CSR & sustainability projects is crucial not only because of the transcriptions presented and analysed in sub-theme *8.1.4 Finance function* but also the suggestions stated in the next three quotes and Quotation 87. According to FR27 in Quotation 87, foreign affiliations and partnerships (MNCs) are the recommended

source of funding for such projects and campaigns. As mentioned earlier, MNCs engage into these projects for the reasons presented under sub-theme *8.5.1 Motivations of CSR & sustainability disclosure and practice*. Interviewee AE34 in the next quote addresses the weak awareness of oil companies of HS&E systems and related practices from the costs perspective. In other words, perhaps there is a certain negligence of the probable costs these companies (or their stakeholders) would incur in case of failure of these systems/practices due to the low funding policy of many management boards. Stakeholders' share in the costs/loss of system failure is a strong threat to the legitimacy (Deegan et al., 2000) of oil companies. Nevertheless, the insufficient funding of HS&E systems and practices could provide an idea about how its budgetary share is debatably approved in oil companies in Libya.

> *'I believe <u>awareness is the most important issue</u> in improving the sustainability and CSR affairs. Furthermore, the safety system should not be evaluated from the costs perspective especially in oil companies* [the disadvantage of costs considerations in implementing CSR & sustainability affairs].*'*
> **[Interviewee AE34, Senior Employee, MSc in HS&E, Less focused]**
> **Quotation 86**

> *'Funds are the most difficult issue in front of sustainability and CSR practices and disclosures.'*
> **[Interviewee RA7, Manager, BSc in Engineering, Less focused]**

> *'The difficulties in sustainability and CSR practices and disclosure are a <u>lack of security and funding</u>.'*
> **[Interviewee SD30, Board member, BSc in Accounting, Focused]**

Auditors still believe in the significance of procedures, financial conventions and roles of auditing in addition to following-up the issues of CSR and sustainability (Pflugrath, Roebuck, & Simnett, 2011) that are being achieved by either local or foreign parties. This provides support to the legitimacy theory in that assuring CSR information may support a *symbolic* legitimacy of firms (Michelon, Pilonato, & Ricceri, 2015).

> *'Generally, foreign companies aim to gain profit is the first and the first most priority in Libya. Therefore, <u>funding social activities by these companies should be followed by national parties</u> and obviously any negligence from this side influences directly foreign companies'* [which are actors] *performance in the CSR and sustainability issue.'*

[Interviewee FR27, Senior Employee, BSc in Accounting, Focused]
Quotation 87

Interviewee I28 raises the importance of inter-regimes managerial policies in CSR & sustainability issues by providing consideration to the probable outcomes of the former management in the recent succession. However, hand-over protocols have not been held properly in most oil companies due to the exceptional and raging stakeholders' pressures in line with the collapse of the former political regime of which the dismissed management boards are, or tend to be, loyal as presented in theme *8.1.3 Administration function.*

> *'<u>Regulations and their Approved Code</u> of Practices (ACOPS) in Libya should be improved and legitimised. In the short-term, all recommendations that have been pointed out recently from many departments and sections in the oil sector in HS&E and sustainability issues should be applied as soon as possible* [what recommended during pre-revolution is important too]. *This might make a quick enhancement in CSR practices and disclosure.'*

[Interviewee I28, Consultant, MSc in HS&E, Extremely focused]
Quotation 88

Interviewee AT25 raises the significance of forming the CSR vision to include strategic aspects rather than perform with short-term (or social) CSR goals. It is worth noting that the strategic CSR is closer to the organisational goals, such as environmental affairs, and more than purely social CSR, such as communal activities (Waldman et al., 2004). In brief, strategic CSR starts with new unique initiatives carefully recommended by the top-level management and based on a good identification of primary stakeholders

and the company's great capability to face the ethical boundaries established by the stakeholders (Heslin & Ochoa, 2008).

> *'The <u>security issue</u> and <u>unclear strategic vision</u> are the main barriers of CSR practices and CSR disclosure. I suggest that all companies should <u>change their CSR performance qualitatively to strategic CSR</u> rather than short-term performance.'*
>
> **[Interviewee AT25, Manager, MSc in Management, Less focused]**

8.6.8 Summary

According to the results of the semantic analysis, Appendix 20 reveals that 'the CSR-related capability of management', 'the instability and security of the context' and 'political division' are in this order the most important barriers to adopting CSR & sustainability issues in Libya after the political crisis. This importance is because of either the high influence rates or outstanding significance ratios. Furthermore, while the significance ratio of 'the obstacles and challenges of the industry' is (2.9), to some degrees, higher than 'the obstacles and challenges at the national level' (2.5), the latter category of obstacles is significantly more influential (influence rates are 40% and 31%) according to the results of the semantic analysis of the interviews.

The obstacles of CSR & sustainability practice and disclosure have been classified, according to the interviewees' perceptions, into two main contextual tribulations. The first category is related to the nation and seems to last longer than, the obstacles of the industry as the second category. The tribulations of the nation are government ineffectiveness, insecurity, instability and political division, while the obstacles of CSR & sustainability affairs in the industry are mainly CSR-related capability of management, unconscious stakeholders' pressures and the decline in business capabilities. The two categories of obstacles threat oil companies' legitimacy in both the long-term, tribulations of the nation, and short-term in the case of obstacles of the industry. It is worth stating that it is very often that the obstacles from the two categories may pose a threat to legitimacy together.

Starting from the tribulations of the nation, political division could perhaps be the heaviest tribulation affecting the performance of oil companies (directly or indirectly) in CSR & sustainability practice. The first impact is the division of the NOC,

the public owner of Libya's oil sector, into two headquarters in 2013 due to the political escalation between different political elites. Furthermore, CSR disclosure is becoming, deliberately, misinterpreted as double-edge orientations which made oil companies less inspired to disclose in CSR, especially from the perspective of social aspects.

Narrowing down to the oil sector, the first obstacle to CSR & sustainability activities and disclosure performance is constituted by unconscious shareholder pressures. The impact of unconscious pressure on CSR & sustainability issues has been found in employee treatments, community engagement and environmental issues. The HR organisational function is the most used by stakeholders in an attempt to respond to their unconscious pressure. Regardless of the category of stakeholders that are unconsciously acted, the pressure is targeted at the top-level management, instead of following hierarchical authoritative directions, in both the NOC and other operating oil companies. Regardless of the extent of the ethical level of unconsciousness, most interviewees agree about its dramatic impact on managerial performance, CSR and sustainability practice and disclosure. Some interviewees assign part of the unconscious pressure to the weak responses of management, perhaps due to the weak capability to hear them well. In contrast, some interviewees reveal some examples of conscious stakeholder pressure when management boards in some oil companies respond positively with regard to employees or the success of societal stakeholders' pressure in drawing some oil companies' attention to legitimise the environmental status (Brown & Deegan, 1998; Deegan & Rankin, 1996; Villiers & Staden, 2006).

The next obstacle in CSR & sustainability activities and disclosure at the industrial level is 'CSR-related capability management'. According to the interviews, government ineffectiveness is a factor behind the poor performance of the new management after the revolution. Other interviewees believe that unconscious stakeholders' pressure, very often, relegates the success of management boards. The third factor could be the ineffective communication, according to the interviews, that may threaten the legitimacy of oil companies (Suchman, 1995). The agreement to prohibit the publication of financial and other related data on websites is an instance of poor communication with stakeholders. All these factors, in addition to instability, have sharply increased the negative perception of stakeholders towards oil companies; particularly when the revolutionary promises—which were highly expected by both local stakeholders and society—for an ambitious future were followed by a set of

tribulations. The politically divisive atmosphere has hit many public and governmental bodies and has made the new management less fortunate to perform even, sometimes, at the merely accepted level of CSR & sustainability affairs. The uniqueness of the post-revolution period has been used deliberately to treat some business issues illegally and the victim, after the terms of office of the former management expired, was mostly the next management. That management would be overloaded with the responsibilities of the former board. Consequently, that is why the management boards of some oil companies do not appear to be qualified from a CSR & sustainability perspective.

Most interviewees agree with the fact that decline in business capability is a significant barrier to CSR & sustainability practice and disclosure. Interviewees present the indications of the decline in business capabilities and how it directly impacts the oil companies' performance in CSR & sustainability affairs. For instance, the unwillingness of contractors to submit to the tenders of some oil companies, especially in downstream activities, makes tenderers relegate some HS&E matters from being met by those contractors and their employees, especially at sites located in insecure regions. Interviewees declare that a chaotic working environment and ineffective employee representatives (labour committees) are some of the reasons (at industry level) of the decline in business capabilities in addition to the main tribulations of the nation; such as instability.

The instability could be the greatest negative consequence of the political changes of the revolution in 2011. According to most interviews, instability is a predominant tribulation, especially in the political domain. All interviewees highlight its impact on CSR & sustainability practice or/and disclosure in, at least, one theme or even more. Some interviewees exclude any success, even at the minimal accepted level, in the performance of oil companies in CSR & sustainability affairs if the instability and, consequently, other national tribulations still influentially affect all economic domains. MNCs have responded to instability differently in terms performing in CSR & sustainability *disclosure* towards the host context, Libya. Interviewees have interpreted the increase in the CSR & sustainability disclosure of MNCs after the revolution as, first, offsetting their absence in Libya due to the instability of the nation and, secondly, the legislative consistency of obeying the contractual principles and agreements that are not related to oil operations and related troubles; these agreements are involved in CSR & sustainability agreements and, to some extent, they can be

achieved practically or; communicate (disclose) to their stakeholders who are institutions or individual groups in the host country to maintain their legitimacy (Barkemeyer, 2007; Darendeli & Hill, 2015). Instability has also driven the country to a lack of security in some regions where oil operations struggled, thus making many management boards work as an emergency option instead becoming involved in normal activities. CSR & sustainability affairs have been downgraded too. The longitudinal impact of political instability on the structure of CSR & sustainability disclosure is confirmed by most interviewees. Interviewees also reveal that the political instability has cracked the oil sector into two regional parts, which complicate the situation for new management boards, who strive to enhance reputation with their employees, due to the unacceptable gap between employees' highly-ambitious expectations and the *possible* response of exhausted oil companies.

Interviewees have identified, as mentioned before, four different national problems and three industrial obstacles related to performing/improving CSR & sustainability practice and disclosure (see Figure 42). Figure 42 also presents the nine different strategies—introduced by interviewees—to improve CSR & sustainability practice and disclosure. Those strategies are: promoting stakeholders' awareness of CSR & sustainability affairs, highlighting the role of NGOs in setting up communication with the stakeholders, hierarchical implementation of CSR & sustainability issues inside oil companies to strengthen the inter-relation with stakeholders, development of human resources by training or recruiting the appropriate employees, improving following-up approaches of CSR & sustainability matters especially in the NOC, obeying (and amending if needed) the laws and regulations related to CSR affairs with special regard to ethical responsibilities, avoiding engagement [disclosure] into the tribulations of the nation, funding CSR & sustainability projects and seeking alternative sources of funding and finally, focusing more on strategic CSR & sustainability practice and disclosure. Most of these suggestions have been raised originally to minimise the probable risks of short-term threats and gain/maintain legitimacy from being threatened by the national challenges ensued after the revolution.

It is worth stating that legitimacy has always been challenging (Ashforth & Gibbs, 1990) in Libya even before the revolution (Darendeli & Hill, 2015) when these national tribulations had the lowest impact compared to the post-revolution period. The

World Bank Data Centre introduces the statistical indicator of, for example, low government effectiveness in Libya at just 12 out 100 in 2008 and even lower in 2015. In fact, government ineffectiveness could perhaps be mutually a result of instability, insecurity and political divisions. Nevertheless, government ineffectiveness is a problematic issue in Libya. Thus, what made the difference is arguably the stakeholder pressure which was notably absent in the Libyan context (Abouzkeh, 2013; Ahmad, 2011; Pratten & Mashat, 2009) compared to the present time.

8.7 General Summary

According to the thematic analysis of 23 interviews and of over more than 33 sub-themes belonging to 6 main themes, the functions of oil companies in Libya influence their performance in CSR & sustainability issues. The political alterations in 2011 are remarkably effective for their performance of all functions via which they interact with their stakeholders from the CSR & sustainability perspective. The human resources function is mutually the most common communicative function between oil companies and stakeholders. The production function is sensitively impacted on all other functions, the CSR & sustainability function is included. Through this function and the HR function, institutional/individual stakeholders' pressure—by which the legitimacy of oil companies has been exposed (Beddewela & Fairbrass, 2016; Bolívar, 2009)—has been exerted ironically on oil companies, especially after the revolution.

The significance of the regulations and laws that organise CSR & sustainability issues has been downgraded due to first, the government ineffectiveness, which has led to a lack in legislative compliance; secondly, the implementation in laws, regulations and codes is inquired by newly employed management boards. Some interviewees believe that personal responsibility is, currently, the motivation to perform in CSR & sustainability affairs, due to the low level of rule of laws and regulations. Interviewees have raised the significant role of NOC, as a last line of defence, in following-up the oil-sector-based practitioners of CSR & sustainability in the Libyan context without diverting it from a supportive role to, instead, a bureaucratic barrier to CSR & sustainability activities.

The external controlling role of the Public Audit Bureau (PAB) is currently not capable to bridge the expectation gap in terms of CSR & sustainability assurance. In

other words, the currently applied audit standards are mostly monetary-based standards and, therefore, they are not sufficient to effectively promote the performance of oil companies in CSR & sustainability issues.

The next theme is investigating inductively whether there is a relationship between the performance of oil companies in CSR & sustainability issues, on the one hand, and the types of ownerships and their types of institutional networking on the other hand. According to the interviews, international affiliations are mostly related to the theme, while local affiliations are almost nor present neither effective from a CSR and sustainability perspective. According to the interviews, there is no consensus among the interviewees about the efficiency of international affiliations (MNCs) in the performance of oil companies in CSR & sustainability practice and disclosure. Many interviewees appreciate MNCs' contributions to the performance of oil companies, especially JVCs established by the NOC and foreign partners. Foreign partnerships, unlike other types of institutional networking, are significant in terms of CSR & sustainability practice and disclosure. The reason, according to the interviews, is that MNCs have to engage in community activities in the territories where oil operations are located. 'Coordination' is a type of institutional networking between the NOC and MNCs, on the one hand, and NCs and JVCs on the other hand. Some interviewees reveal that CSR & sustainable development practice (and disclosure) are mostly related to the owners (NOC and MNCs). This narrows down the effect of coordination, between owners and subsidiaries in CSR & sustainability, especially after the revolution due to the disappearance of one of the key owners (MNCs) from the scene. According to the interviews, NCs have competitively defeated JVCs in the performance of CSR practice and disclosure; especially environmental issues. According to the results of the semantic analysis, interviewees have conferred *Theme (8.3) Types of ownerships and business* at a relatively low level of influence (on CSR issues) and significance compared to other themes.

In *Theme (8.4) The characteristics of the used media for CSR* **disclosure**, many issues have been focused to evaluate, based on interviewees' perceptions and opinions, the efficiency of using websites in CSR & sustainability disclosure and, then, the probable dependency of the disclosed information form the stakeholders' perspective. Interviewees state that launching websites bilingually is in order to communicate with different stakeholders. The primary stakeholders, based on the bilingual contents of

most webpages, are investors and contractors mostly using websites in the English version; employees and communities are visiting the Arabic version. Unlike most interviewees, the interviewed auditors reject web-based data as a source of reliable information. Some interviewees prefer to use the low/high practical profile as it is sufficient indicator as to whether CSR & sustainability disclosure is reliable or not. Disclosing CSR & sustainability disclosure bilingually is based on many reasons with some extent of ambiguity (one relegates another). Some of these reasons are seeking different stakeholders' expectation/needs, meeting a business convention, qualified staff working in the media department of the company and finally, the nature of the topic may (or may not) be disclosed bilingually. In this theme, the centralisation of the NOC website—from the CSR & sustainability perspective—at the top of the online media of the oil sector has been supported by most interviewees due to the ownership and legislative authorisation granted to the NOC.

Theme (8.5) CSR & Sustainability disclosure and **practice** constitutes the core of the interviews by presenting it in nine different sub-themes. First, the motivations of oil companies to practice and disclose in CSR & sustainability have been identified by the interviewees as follows: environmental motivation, legislative and regulatory compliance and mimetic motivation. HS&E standards are likely requisites of oil operations rather than institutional awareness of human affairs due to some cases of ignorance. The political factor is present in the community discussion—they are mostly neighbouring stakeholders—more than in other types of CSR disclosure. Environmental issues are significant legitimation processes in many oil companies with special regard to the identification of major stakeholders. The practice and disclosure of employees' treatments is peaked in most interviews compared to other CSR & sustainability issues.

On top of that are the longitudinal changes in stakeholder temperaments from 'assertive in silence' stakeholders before the revolution to 'demanding in vociferousness' stakeholders after the revolution and how this affects the CSR & sustainability practice and disclosure of oil companies. On the one hand, the legitimacies of oil companies have been seriously threatened by the spread of unconscious stakeholders' pressures and opportunistic behaviours. On the other hand, oil companies succeed, to some degrees, in buffering their legitimacy from being

threatened by prioritising employees' treatments activities and disclosure on their agendas (Campbell, 2000; Deegan & Rankin, 1996) before and after the revolution.

Unlike all types of CSR practice and disclosure, customers' protection/engagement is not significant in all interviews due to the fact that state-owned firms are lacking customer loyalty and, consequently, engagement (Elmogla et al., 2015). Sustainability, and sustainable development, is exclusively introduced, followed up and coordinated by the NOC through long-term concession contracts with MNCs' aim—through special agreements—to improve the community engagement with society, and particularly with neighbouring stakeholders. Since sustainability is newly introduced, it has been mixed with the concept of some CSR affairs.

Furthermore, most interviewees engaged in discussing the deductive finding approved that political changes in Libya influence not only the volume of online CSR & sustainability disclosure, but also the vision (quality) of the disclosure. In general, seeking legitimacy (Brown & Deegan, 1998; Guthrie & Parker, 1989; O'Donovan, 2002a) and growing the institutionalisation (Dowling & Pfeffer, 1975) are the main motivations for introducing longitudinally different strategies in CSR & sustainability disclosure. All in all, the performance of oil companies in the five types of CSR issues and sustainability issues has been graded (from bad/poor to excellent) by the interviewees, with them preferring the pre-revolution period to the current period, since 2011.

Although CSR issues related to risk management are close to the nature of the oil industry, CSR aspects based on risk management (customer, environment and HS&E) have an influence rate and significance ratio lower than the social domain. This is what has been revealed by the results of the semantic analysis of the interviews.

The last theme is *Theme (6) Obstacles and challenges*. The interviewees have identified four different 'obstacles of the nation' which most likely obstruct the current/potential strategies of CSR & sustainability activities and disclosure. These obstacles are government ineffectiveness, insecurity, instability and political division. The interviews also identified three different 'obstacles of the industry' which impact on the current/potential strategies of CSR & sustainability activities and disclosure; they are CSR-related capability of managements, unconscious stakeholder pressure and the decline in business capabilities.

The industrial and national obstacles may impact the legitimacy of oil companies from the CSR & sustainability perspective in both the long-term, for the 'obstacles of the nation', and short-term, for the 'obstacles of the industry'. Most interviews introduced nine different strategies that may (may not) support any ambitious activities in CSR & sustainability in oil companies. Those strategies are: promoting stakeholders' awareness of CSR & sustainability issues, highlighting the role of NGOs in setting up communication with stakeholders, hierarchical implementation of CSR & sustainability issues inside oil companies to strengthen inter-relations with stakeholders, development of human resources by training or recruiting the appropriate staff, improving following-up approaches of CSR & sustainability matters especially in the NOC, obeying (and amending if needed) laws and regulations related to CSR affairs with special regard to ethical responsibilities, avoiding engagement [disclosure] into the tribulations of the nation, funding CSR & sustainability projects and seeking alternative sources of funding and finally, focusing more on strategic CSR & sustainability practice and disclosure.

According to the semantic analysis of interviews, the tribulations of the nation are (in general) more significant than the obstacles of the industry from the CSR & sustainability perspective. 'The CSR-related capability of managements' and 'the instability & insecurity of the context' are the most significant obstacles and challenges to CSR & sustainability practice and disclosure in the Libyan oil sector.

Chapter Nine: Analysis and Discussion of Empirical Chapters

In this chapter, nine different main themes shall be presented in order to outline the concerned major findings and the appropriate interpretations obtained from the contextuality of all these themes in correlation with the main objectives of the thesis. The themes are as ordered in this chapter next to the equivalent empirical chapters on which the discussion of each theme is based:

1- Assessing the probable relationship between the political revolution and the quantity and quality of CSR & sustainability disclosure of Libya-based oil companies (**Chapter Seven**).

2- Stakeholders' effect on/by CSR practice and disclosure of Libya-based oil companies (**Chapter Eight**).

3- The probable obstacles of CSR practice and disclosure from both national and industrial perspectives (**Chapter Eight**).

4- The suggested tactics and approaches to tackle the obstacles of CSR practice and disclosure (**Chapter Eight**).

5- The influence of politically reconstructed management on CSR practice and disclosure (**Chapter Eight**).

These cornerstones of the major findings are being achieved, first, with the overall thesis aim '**to explore the CSR & sustainability Web disclosure of Libyan oil companies before, during and after the Arab spring and the extent to which management reconstruction has influenced CSR disclosure**'. It is worth stating that the discussion shall be based theoretically on the legitimation process for the reasons mentioned in Chapter Three. The five research questions of the thesis are the cornerstones of this chapter by discussing the outcomes of different research findings as shall be presented and interpreted later.

9.1 Identifying the Probable Relationship between the Political Revolution and CSR Disclosure of Oil Companies

First of all, Chapters five and six prove how Web (online) CSR disclosure is quantitatively significant in oil companies compared to disclosure on (offline/printed)

annual reports. While this finding is consistent with Australia, Singapore, Malaysia and Hong Kong (S. M. Williams & Ho Wern Pei, 1999) it is in contrast, surprisingly, with Tunisia (Chakroun et al., 2017). Although this study is the first web-based research in the CSR area in Libyan context, the first observed Web CSR disclosure on the websites of oil companies was published in 2004 on the Brega Oil Company. The ability to trace the earlier versions of websites using www.archive.org for the first time in this context provides human recorded communications between the oil companies in the research sample and the different stakeholders depending on the disclosed type of CSR information. By using different research methods, the collected textual data approves not only the causality between the political change since 2011 and Web CSR disclosure of the selected oil companies from different perspectives, but also how CSR disclosure (via this type of media) is, to some degrees, embedded into the organisational functions of these firms as shall be discussed later.

1. **Does political change in Libya, due to the Arab Spring, influence web-based CSR & sustainability disclosure of oil companies operating in Libyan oil sector?**

The effect of political drivers in response to the national settings during the pre-, intra- and post-revolution was widely addressed by many interviewees, as shown in Chapter Eight. Many interviewees stress the fact that political drivers have a direct influence on some forms of CSR activities during the intra- and post-revolution periods (December 2010 and onwards). Accordingly, the strategy of defending legitimacy was likely to be assumed by oil companies in Libya, especially NCs, of which all board members are nationals and, consequently, they are the most vulnerable to being dismissed. This agrees with the legitimacy theory in that changing qualitatively and quantitatively CSR disclosures could help in seeking the appropriate legitimacy approach (cf. Guthrie & Parker, 1989; O'Donovan, 2002b) and, also, engaging into social activities [even symbolically (Berrone & Gomez-Mejia, 2009)] might have avoided the collective dismissals (Flickinger, Wrage, Tuschke, & Bresser, 2016) of which they were probably afraid. Furthermore, gaining legitimacy against public pressure can be achieved by disclose sufficient [CSR] information (Lindblom, 1994; Oliver, 1991) to enhance stakeholders' impression about the firm (Lindblom, 1994) and managers (Ashforth & Gibbs, 1990; Suchman, 1995).

Moreover, the society-oriented—or stakeholders-oriented (Shawn Berman, Wicks, Kotha, & Jones, 1999)— prioritisation is clearly observed by analysing the collected data as shown in Chapter Seven. The 'Ara:Eng Ratio' dramatically increased in the pre-revolution period, which reflects the expansive use of national language. In general, this view emphasises perhaps institutionalisation as a method of managing legitimacy from a society perspective when managers are in less control thereof (Ashforth & Gibbs, 1990; Barkemeyer, 2007) to which the Libyan context has been quite similar since this period.

During the intra-revolution period, many data records related to community disclosure ('job vacancies') have been found on the NOC website. This is a unique performance in respect to the society-oriented CSR disclosure towards, presumably, domestic stakeholders who were, surprisingly, lacking internet services. The critical situation that the country was in during this period involved street demonstrations soon to be converted into military actions (Hove, 2017). During the revolution, great threats emerged against oil operational areas and assets.

The collapse of the institutional system of the post-revolutionary 'regime' followed the collapse of the former political regime in August 2011. This is because of the contradictions and intra-conflicts between the revolutionaries from different ideologies who adopt different methods of motivations (military, radical, liberal) even though they share similar enemies (J. Scott, 1979). This period witnessed a new quality type of CSR information on the websites of oil companies, particularly 'community engagement' disclosure, that is raised by the political party in the power, Islamic elites and parties (Almontaser, 2017; Martinez, 2014; Stephen, 2013). According to the results of the qualitative analysis of the collected data shown in Chapter Seven, this situation clearly influenced the quality of 'community engagement' disclosure by using Islamic and revolutionary expressions for the first time and before the first parliamentary election in 2012.

This finding could be an indication of the beginning of the behavioural transformation of stakeholders from 'assertive' or even 'repressed' during the pre-revolution era passing by 'dominant' stakeholders during the intra-revolution period until they are becoming 'demanding' or even 'dangerous' stakeholders during the post-revolution period. This is also supported by the perceptions of the interviewees

presented in Chapter Eight in that this is the actual (but immature) experience of the 'right-to-know' concept to have ever been approached in the context. These changes in the behaviours of primary stakeholders provide empirical support to the legitimacy theory (Archel et al., 2011; Barkemeyer, 2007; J. Solomon, 2005) and stakeholder theory (Hamidu et al., 2014; Mitchell et al., 1997) as illustrated in Chapter Eight. Nevertheless, the stakeholders do have a 'right-to-know' and the time of legitimacy-lacking should not be the only motivation to disclose (Deegan et al., 2000).

Finally, in order to verify how the political crisis influences the sectoral landscape of CSR issues in 2010-2011, determining how the CSR agendas of oil companies seemed asymmetric with the CSR agenda of NOC might provide the full picture. The deductive findings of Chapter Seven reveal that 2010-2011 saw a great (and unique) level of asymmetry between the NOC (owner) and other oil companies in the research sample with respect to the structure of their CSR agenda.

The general decline in CSR disclosure in 2012-2013 could be explained as a statement of poor performance in most functions of oil companies, particularly the production function, which has been threatened many times in different operational areas since 2013 by a variety of stakeholders. This explanation is consistent with most interviewees' perceptions in that one of the main industrial obstacles of CSR practice and disclosure is constituted by the *unconscious stakeholders' pressures* as presented in Chapter Eight. It is known that part of this pressure has been politically acted (Chivvis & Martini, 2014; Krever, 2014). This finding is also congruent with the statistical findings presented in Chapter Seven in that the level of oil production, at the national level, positively influences the performance of oil companies in CSR & sustainability disclosure from the disclosure-volume perspective.

The split of the NOC exerted a direct impact on many functions in some oil companies, CSR & sustainability issues were affected too. Furthermore, the institutional activities related to the different functions of the oil companies cannot be assured by the Public Audit Bureau (PAB), which is also experiencing varying degrees of pressure, as stated by the interviewees (auditors) working there. This situation might have threatened structural legitimacy (Suchman, 1995) which is based on, from stakeholders perspective, the existence of effective hierarchical structure of organization facilitate different CSR & sustainability issues.

Accordingly, political divisions impacted on oil companies' will to disclose less. In other words, they buffered themselves, by lessening their talk, from being engaged directly/indirectly into this conflict in which they might be constrained to participate. This finding is supported by most interviewees in Chapter Eight in that limiting disclosure is one of the strategic suggestions for oil companies to minimise legitimacy threats nowadays.

The qualitative characteristics of 'community engagement' CSR disclosure on the websites of oil companies have been changed from 'revolutionary and religious' language during the pre-political division period to 'unionisation and sustainability' in 2014-2015, as shown in Chapter Seven. Political instability shaped societal expectations throughout 2014-2015, with unique phrases such as 'Libyan people' and 'our country' appearing regularly in community-related discourse. The politically influenced CSR disclosure is consistent with Almontaser's (2017) findings in that the qualities of sustainability-based disclosure of oil companies operating in Libya became different after 2011.

Reference was also made to sustainable development on the website of one of the oil companies (in April 2015) for the first time since the collapse of the former regime. This could be explained as a result of the lowest level of the volume of 'community engagement' disclosure that oil companies have ever performed on AVWs during 2014-2015.

To sum up, the relationship between political revolution and the quality and quantity of CSR disclosure is clearly detected by both inductive and deductive analysis. The political influence has been found from both stakeholders and firms' perspectives. This section could be summarised by reviewing the data about the stability of the context from the CSR perspective over the course of 16 years (from 1999 to 2015), which is investigated by different scholars interested in the Libyan context. The changes in both the extent of participation in CSR disclosure, as shown in Chapter Seven, and the disclosure strategy and volume are likely support the inferred relationship between political revolutions, such as the Arab spring and institutional CSR disclosure. The variation in the percentages of disclosing firms might stress the uniqueness of the figure of this research study. The unique variation of oil companies' participation in CSR community disclosure probably indicates, according to the data shown in Chapter

Seven, to the instability of context of which the studied are surrounded during the time horizon of this research study.

According to the discussion of research question 1, the influence of political change on CSR disclosure is proved based on the triangulation of the findings of the two empirical chapters. This inferred relationship has been analysed in this thesis from different perspectives through the following sub-questions under research question 1.

1.a To what extent does the Arab spring influence the integrity of web-based CSR disclosure agendas of oil companies operating in Libyan oil sector?

The post-crisis period could lead to a scattered CSR & sustainability disclosure agenda compared to the pre-crisis period (Deegan et al., 2000). Although the stability and security of the nation declined to the worst level recorded in 2014-2015 (Kaufmann & Raay, 2018), notable inter-consistency of the CSR information has been detected in the oil sector. Most oil companies have considered all types of CSR disclosure in unique equality compared to all previous periods, as presented in Chapter Seven. This could perhaps be responding to the relatively boosted freedom-media (Howard & Hussain, 2013b) that might raise a variety of issues, which are interesting for different stakeholders. This explanation contrasts generally with the results of the analysis of Deegan et al's (2000, p. 120) empirical data. The correlation test[121] proved that the pre-crisis figures (number of sentences) of the disclosures, which are presented in Australian companies' annual reports, are structurally more associative (less scattered) than they were shown in the post-crisis period. Deegan et al. (2000) research population implies that the influence of media—in each crisis's implications—constituted the source of variations between the figures of different types of social corporate responsibilities within the firms experiencing the same crisis. The emergence of freedom of speech as an influential factor on the inter-consistency of CSR information also contrasts with the statistical finding presented in Chapter Seven in that the 'voice & accountability' rates introduced by the World Bank do not significantly correlate with the volume of all types of CSR & sustainability disclosure, except for the 'community engagement' disclosure.

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[121] The researcher has calculated the correlations between companies' CSR disclosures in the -1 and -2 years before the five crises studied by Deegan et al. (2000, p. 120) and in the +1 and +2 years after.

The other explanation behind the increase of the inter-consistency of CSR agendas in 2014-2015 is the fact that increasing the volume of CSR disclosure in responding to the crisis of specific implications is the original source of the heterogeneity of CSR agendas. The firms increase the volume of disclosure of particular types of information—and, consequently, this leads to a reduced inter-consistency of CSR agendas—that are presumably helpful for repairing/maintaining the threatened legitimacy (Archel et al., 2011; Barkemeyer, 2007; Hamidu et al., 2014; Mitchell et al., 1997; J. Solomon & Darby, 2005) of these oil companies. Accordingly, the higher the inter-consistency of the CSR agendas, the lower the CSR-related performance of seeking legitimacy.

However, Massey (2001) concluded that, during the crisis, the higher the inter-consistency of disclosure towards different categories of stakeholders about an incident (one type of disclosure), the higher the legitimacy of the disclosing firms operating in the same industry where the incident took place. While the evidence from Massey (2001) is beyond the scope of this thesis, it still supports (in general) how the consistency of CSR-related performance positively affects the legitimation process of firms even during the crisis.

It is worthwhile to conclude, also, that with reference to the desire of oil companies to disclose less due to the risks of being engaged directly/indirectly into the national tribulations of the Libyan context, the possibility of disclosing different types of CSR information in different quantities is obviously low.

Year 2012 witnessed the resume of disclosure on EVWs after approximately one year of suspension with notable consideration to 'employee treatments' disclosure. This is different from AVWs, which have highlighted 'community engagement', as shown in Chapter Seven. According to the results of the data analysis of Chapter Seven, however, the bilingual symmetry of the CSR agenda on, for example, the owner's website has been detected for the first time after two years (from 2010 to 2011) of asymmetry. This could be explained as firms of bilingual symmetric CSR agendas do not expect, consciously or unconsciously, a variety of stakeholders' categories of probably different demographic/business languages.

According to this finding presented in Chapter Seven, this clearly disproves contradicts the concept of stakeholders' linguistic-specificity with respect to the usage

of online CSR & sustainability disclosure. Consequently, the real reason for resuming the disclosure of CSR information in the case of many EVWs in 2012-2013 is not clear. The relegation and ambiguity of publishing CSR & sustainability information on EVWs is clearly found in Chapter Seven in that, unlike AVWs, there is no statistical correlation between the performance of oil companies in CSR & sustainability disclosure on EVWs and the change in both the political stability of the context and even the level of oil production at the national level. Hence, EVWs are likely to be, compared to AVWs, less embedded into the functionality of oil companies.

Furthermore, it is not clear whether the concurrency of publishing CSR & sustainability information is significantly based on a bilingual perspective or not as shown in Chapter Seven. In other words, there is no evidence that the main progress of CSR & sustainability disclosure in oil companies, which own bilingual websites, is being initiated by, for example, the Arabic language and concluded with another (or vice versa) during the same period. Once more, this finding underlines the insignificance of stakeholders' linguistic-specificity. Instead, this is consistent with a finding presented in Chapter Seven about the asymmetry of the bilingual disclosure of most oil companies.

As mentioned earlier in Chapter Seven, there is no stakeholders' linguistic-specificity on the websites of oil companies in Libya, as presented in Chapter Seven. However, topics' linguistic-specificity in some issues has been highlighted by some interviewees in Chapter Eight. Furthermore, an interviewee, who was working as a website administrator, states that stakeholders are attractive mostly to webpages consisting tenders. Accordingly, the unique attention given to the EVWs in 2014-2015 is not likely to be a unique vision of newly-employed boards in stakeholder management. Instead, they have published economically attractive topics (tenders), of which CSR information is part, on the most appropriate version of websites in such industry, namely English. The significance of the English language in the oil industry in Libya transpires from the findings obtained in Chapter Seven in that 130 of the data records of the CSR contents were published from 2008-2015 in the English language on the AVWs of oil companies, but not vice-versa. All in all, the recent tendency of publishing more on EVWs is probably business convention

Except JVCs, NCs and the NOC have recently prioritised disclosures on English version websites (EVWs). Since the regularity rates of publishing CSR information on the Arabic version websites (AVWs) of both NOC and NCs over this period of eight years are, furthermore, higher than EVWs, this deductive finding from Chapter Seven is consistent with the fact that the former political regime informally restricted the usage of the English language (Elmabruk, 2008) in other related governmental and public entities of which the oil sector is part.

According to the findings presented in Chapter Seven, the volume of CSR disclosure on English version websites (EVWs) in 2014-2015 recovered, for the first time, to its level in 2008-2009. This also led to heightening the usage of the bilingualism capability of online media after years of disclosing much more in AVWs than in EVWs during the crisis. Furthermore, the level of bilingual symmetry of the CSR & sustainability agenda has also uniquely increased as shown in Chapter Seven.

1.b To what extent does the Arab spring influence the reliability of web-based CSR disclosure of oil companies operating in Libyan oil sector?

One of the major findings is presented in Chapter Seven, which determines commensurably the reliability of the collected data from the perspective of chronological regularity and how, and why, it has been affected by/impacted on political events over the course of these eight years. The timing regularity in publishing CSR information on oil companies' websites can be considered as an indication to the reliability of data. Chapter Seven shows that, generally, the CSR information published on websites by the pre-revolution managements was more reliable than in the case of post-revolution managements, particularly with reference to AVWs which are perhaps more reliable than EVWs. This finding is consistent, to some degrees, with interviewee I28 (he has a high focus rate), who states that since 2014, the reliability of the CSR disclosure has declined due to lack of updates. This highlights the probable conflict of legitimacy between stakeholders and organizations (Ashforth & Gibbs, 1990) after revolution. This is about strategic legitimacy (Suchman, 1995) which emerges when the appeared [and probably unreliable] actions of the management are not being satisfied by stakeholders who seek a complete truth (Richardson, 1985; Suchman, 1995).

Moreover, the chronological irregularity of publishing CSR information on most websites has clearly emerged since the Arab spring in Tunisia (pre-revolution period) and up until the end of the intra-revolution period, as presented in Chapter Seven. This may underline the influence of the political crisis on the mechanisms (and probably motivations) of publishing CSR disclosure. Accordingly, the timing disturbance of publishing information in the mentioned period may be attributed to the argent CSR & sustainability disclosure agenda that has been adopted by oil companies during an exceptional working environment.

In general, the owner (NOC) disclosed CSR & sustainability information on AVWs more regularly, and probably more reliably, as opposed to NCs and JVCs. This finding could be explained as the insignificance of the CSR & sustainability disclosure of NCs and JVCs rather than the absolute consideration of the finding in favour of NOC. Chapter Eight presents a debate between interviewees about the reliability of the published CSR & sustainability information on the websites of oil companies and the NOC is not out of debate.

1.c To what extent does the Arab spring influence the significance of web-based CSR disclosure of oil companies operating in Libyan oil sector?

The section shall be discussed through consecutive events delineated chronologically from 2010 to 2015. The significance of CSR disclosure shall be discussed mainly from three different perspectives; the volume of CSR disclosure, the frequency of CSR disclosure, the outputs of TARIQ-significance research method and the perceptions of interviewees about this issue.

The political influence on CSR disclosure has started prior to the uprisings unfolding in Tunisia starting with the 15th of December 2010. Chapter Seven shows that the unique performance of oil companies in 2010, especially the NOC, as part of a national program called 'Libya Tomorrow' was politically led. This environment was likely to be appropriate for oil companies to reach a record, at least during the research time horizon, of the volume of Web CSR disclosure. During this period of almost one year, a CSR form of 'job vacancy' has been used widely as a type of job nationalisation. Furthermore, the explosion in CSR disclosure in 2010 may be seen, deductively, as an attempt to minimise the 'legitimacy gap' (Deegan, 2002) in the face of declining popular approval for the oil industry (Shocker & Sethi, 1973) and mounting [primary]

stakeholder scrutiny (Ashforth & Gibbs, 1990) to tackle the legitimacy gap particularly during this crisis (Getz & Oetzel, 2009; O'Dwyer, 2002).

Chapter eight shows that many interviewees stress the fact that the political alteration, through wide managerial improvements, and all its following seismic events could substantially affect both, one through another, stakeholders' expectations and/or the qualities and quantities of CSR & sustainability disclosures, which is completely in agreement with Brett (2008), Campbell (2000), Karam & Jamali (2013), while opposing the views of N. Ahmed & Ishwerf (2014), Jamali & Sidani (2012), Lodhia (2014). Some interviewees reveal the political motivation in the national development program of that time called 'Libya Tomorrow'. This provides support to the legitimacy theory (Dowling & Pfeffer, 1975; Villiers & Staden, 2006) in that the CSR disclosure may be changed, qualitatively and/or quantitatively, for legitimation progression. In contrast, some interviewees defended adopting oil companies 'job vacancies' as a vision of community disclosure from being politically motivated during the pre-Arab spring period, all along 2010 until the 15th of December. It is worth stating that the engagement of oil companies in socio-economic goals introduced in that project [in this case Libya Tomorrow] could be an opportunity to seek legitimacy by growing their institutionalisation (Dowling & Pfeffer, 1975). Firms cannot isolate their activities from the socio-political environment they are working in (Morsing & Roepstorff, 2015) even during a non-crisis time.

Accordingly, pre-Arab spring period is likely to be politically influenced and, consequently, the CSR visions of oil companies are probably affected too. The massive increase in CSR disclosure, especially in the social domain, during the pre-Arab spring period (2010) may not reflect the real will of oil companies to disclose CSR information on their websites, to engage stakeholders (Hamidu et al., 2014; Rodriguez-Melo & Mansouri, 2011) and to achieve an acceptable level fulfilment of their continuously variable expectations (O'Riordan & Fairbrass, 2008; Panwar, Hansen, & Kozak, 2014). Arguably, if CSR activities influence [in totality] other organisational functions of firms (Li, Li, & Minor, 2016; Mcwilliamsl & Siege, 2000; Tagesson, Blank, Broberg, & Collin, 2009; Waldman, Siegel, & Javidan, 2004) especially in the crisis time (Ducassy, 2013), then CSR disclosure might extend into (or withdraw from) the general disclosure function of firms in *totality*, with expected interconnectedness in the holistic discourse.

Apart from the level accessibility of CSR information illustrated in Chapter Seven, the Totality Assessment for Rating Internet-disclosure's Qualities (TARIQ)-significance rate of CSR disclosure from 2008 to 2015, of which the pre-Arab spring period is a part, based on the analysis of the collected data reveals that the decline/increase in CSR disclosure does not always reflect the real significance of the CSR & sustainability disclosure agendas from the totality perspective. For example, considering the general function of disclosure, which is related to both CSR and non-CSR information, downplays the massive and historical increase in the volume CSR disclosure on the NOC during 2010-2011, and particularly in 2010.

After a closer deductive look at the volume of CSR disclosure, it is not clear whether the general discourse of oil companies has been significantly filled by CSR information rather than non-CSR disclosure with which CSR information often shares narratives. The NOC website only witnessed a significant negative correlation between the volume of Web disclosure and the TARIQ-significance of the Web CSR context. This highlights the relegation of CSR disclosure in the agenda of the owner (NOC), despite its vital role in the CSR disclosure of the oil sector in Libya. Chapter Seven clearly demonstrates the decline of the overall TARIQ-significance of the CSR disclosure of the NOC, in 2010-2011, which perhaps underlines the insignificance of the CSR disclosure—and probably activities—that is mostly performed voluntarily in Libya (Ahmad, 2013a; Bayoud et al., 2012d; Elmogla et al., 2015). Accordingly, the political motivation of the national development in Libya, before the Arab spring, could be the appropriate explanation of why oil companies disclosed massively in the politically stable period of year 2010, compared to the period after.

This finding is consistent with the findings of Amnesty International (2010) revealing that economic openness in Libya [with which the boosting of CSR disclosure in oil sector is likely to be corresponded] was not in parallel with serious [institutional] implementations of local human rights. This conforms with the legitimacy theory in that externalities [of oil companies] do not always interface by social values, but the economics also crucial for any success in social activities (Ramanathan, 1976). These activities are vitally required for legitimacy in respect to the extent of their institutionalisation (Dowling & Pfeffer, 1975).

Furthermore, **the overall significance of CSR disclosure**—according to the Totality Assessment for Rating Internet-disclosure's Qualities (TARIQ) method—on the websites of oil companies that is shown in Chapter Seven has **peaked** in 2014-2015. More specifically, there was a notable increase in the significance of CSR Web-hierarchies in 2014-2015, as shown in Chapter Seven. This can be explained as a result of the comprehensive reconstruction of NOC websites that led to the new-look interface of online media, as has been first observed by www.archive.org in July 2014. Similarly, Chapter Seven indicates that website reconstructions are more effective on the overall TARIQ-significance of the CSR disclosure than updating the current webpages.

While the comprehensive reconstruction of NOC websites could be the first serious implementation of the new management in developing the communication with stakeholders, the newly launched website is lacking Web 2.0 features that the NOC already experienced before the revolution, as shown in Chapter Seven. The overlooking of such features, which is likely to be on purpose, impacted the efficiency of bi communications between the NOC and stakeholders.

However, this major implementation of online media took place, surprisingly, in concurrent with the second major suspension (since 2011) of oil production in 2014 due to the military actions (Hove, 2017). This situation, consequently, decreased the general performance of most oil companies' functions (Miller, Kim, Roberts, Riley, & Olson, 2015) of which CSR disclosure is a part (Visser, Matten, Nick, & Pohl, 2007) As mentioned before, the significant influence of oil production on the performance in CSR & sustainability disclosure is statistically proved in Chapter Seven. However, while the semantic analysis of interviews reveals that organisational functions (in general) are the most significant theme out of the six themes discussed in all interviews, the production function is, in particular, relegated by the interviewees as shown in Chapter Eight.

2. **Is the influence of the Arab spring on the CSR disclosures of oil companies operating in Libya based significantly on ownership structure/type?**

Private oil companies disclosing CSR information at very low performance compared to those working in public sector. Consequently, the marginal participation of private sector in CSR disclosure perhaps rejects any causal relationship (through

CSR issues) with political change in the context. In other words, this poor CSR-related participation is not only because of their performance in online media is originally limited, but also, they are acting outside the CSR-related consensus of oil sector where they are working.

From CSR perspective, public sector has strongly been affected by political changes in Libya regarding types of ownerships; namely JVCs, NCs and NOC. However, the unique qualitative or quantitative changes of CSR disclosure of different oil companies following to political events since 2011 is not always affected directly by some political insights to maintain their legitimacy (e.g. NOC). Alternatively, the consequences of the upheaval, such as insecurity and instability of the context, effected CSR disclosure of oil companies. These consequences impacted differently based on the type of ownership through, first, specific organisational functions and then CSR disclosure function (such as JVCs).

The influence of Arab Spring on CSR disclosure of oil companies operating in Libya based significantly on type of ownerships of these companies and can be understood deeply from two different views, owners-oriented CSR disclosure and ownership-based CSR disclosure. These two views can be discussed through the two following sub-questions.

2.a To what extent does corporate ownership type/structure influence web-based CSR disclosure of oil companies operate in Libya during the Arab Spring?

According to the research sample, two of the NCs (Retaj Group and Akeel) are private entities and are, consequently, owned by individuals. Given that these two companies are operating in the oil sector, the NOC does not have any direct shareholder-based control on these two in addition to another company (Arab Drilling and Work-over Company), which belongs to a different public sector (not the oil sector). These two NCs (Retaj Group and Akeel) are located at the end of the disclosing companies list from the perspective of the volume of CSR disclosure. This highlights the insignificance of the private sector with respect to CSR disclosure. While this finding strongly contrasts with what Aldrugi (2013) concluded about the Libyan context, it is consistent with Suttipun and Stanton's (2012) findings about the Thai context.

Consequently, the marginal participation of the private sector in CSR disclosure perhaps rejects any causal relationship (through CSR issues) with political change in the context. In other words, they are acting outside the consensus of the oil sector, from the CSR perspective, where they are working. Reverting to the probable influence of NOC-related ownership, two of the three mentioned companies (last paragraph) have disclosed CSR information with a high level of asymmetry with the CSR disclosure agenda of the NOC, the leader of CSR-related online media of the sector where they work.

The pre-revolution (or intra-Arab spring) period witnessed a record of the number of published job-vacancies announcements compared to the pre-Arab spring period as disclosed in Chapter Seven. Most of these announces targeted youth and the unemployment class in the society underneath the slogan of job nationalisation. In line with this, public ownership could be intrinsically the safest way of shrinking unemployment rates (of nationals) and munificently funding municipal projects by imposing a non-evadable income tax (Abdalaziz, 2012), due to a definite government control on public oil companies (Chivvis, Crane, Mandaville, & Martini, 2012). This deductive finding is likely to be the first response to the beginning of the political crisis following the Arab spring in Tunisia. The flurry of extra activity (announces of job vacancies) could be also interpreted as a pre-emptive strike against foreign affiliation (Eckstein, 1982). Furthermore, this finding proves the influence of firms whose specific ownership structure (public sector) on Web-based CSR disclosure.

This finding might also be interpreted in the sense that the assuasive influence on society (Jones, Bowd, & Tench, 2009) during this period (pre-revolution) may minimise the pressure of potential oppositions (stakeholders) that are effected by/in response to the probable or actual effects of the crisis (Deegan et al., 2000; Patten, 1992; Walden & Schwartz, 1997); particularly by meeting societal expectations and focusing on employment (Golob & Bartlett, 2007; Marcel, 2006).

In Libyan oil sector, some triple-bottom-line issues—in respect of disclosure and practice—are related exclusively to the owners, NOC and MNCs, such as sustainability. This may reflect the presence (and the significance) of political associativity with these ownership-based issues. This could be also the reason why sustainable development activities in Libya is based on social domain (e.g. communal

issues) rather than risk management (e.g. HS&E). Accordingly, the social domain is sensitive to the political change in Libya, while risk management domain is not. This means that firms of specific ownership structure are involved in specific type of Web CSR disclosure. Arab Spring does not change this ownership-based landscape.

MNCs are the second significant shareholders of the operators (JVCs) of oil production in Libya. Despite the increase of foreign oil companies' power in Libyan oil sector after revolution, they have not yet used the CSR & sustainability practice and disclosure as manipulative tool on consecutive ineffective governments. Unlike pre-revolution era, the political events since 2011 are still discouraging factor of participation of foreign oil companies in sustainable development activities in Libyan context. This back step of MNCs could be a significant negative influence on the performance of their subsidiaries (JVCs) in CSR disclosure and practice. From CSR perspective, this finding contrasts with legitimacy theory in that the globalization pressure of MNCs on weak state (Habermas, 1984; Nagel, 2005) did not occur after revolution in Libyan oil sector. The uncertainty, instability (Hove, 2017; Strazzari & Tholens, 2014; W. White, 2014) could be the reasons for the absence of serious initiatives from MNCs and their subsidiaries. This means that the consequences of Arab Spring undermined the CSR-related performance of firms of specific ownership structure (JVCs) due to the informal retreat of their shareholders (MNCs) from the context.

Some interviewees have also stated that NCs are known as minor polluters or great pollution controllers compared to JVCs (all of them working in upstream activities). They support their views by the findings have been shown in that NCs (with few of them working in upstream activities) are disclosing more about environmental issues than JVCs. This contrasts, to some extent, with Deegan Rankin and Voght (2000), who concluded that a company adopting a greener policy is not always an indication of more environmental disclosures; instead, media plays the main role in this issue. However, NCs disclose environmental information at, in general, a low level of TARIQ-significance in the Web CSR context and the overall TARIQ-significance, compared to JVCs.

2.b To what extent does the Arab spring influence ownership-oriented CSR disclosure of oil companies work in Libyan oil sector?

First of all, it is worth saying that there is, to some extent, a perception amongst some interviewees (especially, those working in JVCs) about the irrationality of subsidiaries' CSR disclosure on behalf (or instead) of the owners, namely MNCs and NOC. This point has been raised most likely as a reaction of bureaucratic barrier distances owners from subsidiaries. This finding does not support the existence, originally, of significant owner ownership-oriented CSR disclosure of oil companies work in Libyan oil sector.

The high level of TARIQ-significance of the web CSR hierarchies of NCs may be relegated since they introduced CSR agendas at high-level NOC-subsidiary asymmetry rates as shown in Chapter Seven. This finding may disapprove any ownership-oriented influence on the CSR-related performance of the NCs, which are fully owned by the NOC. The ownership-oriented issue is, also, not agreed among the interviewees according to the results of the semantic analysis. Neither JVCs nor NCs were found as modifiers or predicates in the dependency tree of the 'NOC' reference, as presented in Chapter Eight.

The leading position of NOC in online media (from the perspective of disclosure volume) has not led to ownership-oriented CSR disclosure agendas. While the fully NOC-owned firms (NCs) disclosed via CSR agendas different from the owner (NOC), the firms partially NOC-owned firms (JVCs) were relatively on track with NOC at least during pre-Arab spring period; when NOC massively disclosed CSR information.

3. To what extent does the Arab spring influence the holding firm (National Oil Corporation) impose CSR disclosure on oil companies operating in Libya from ownership-oriented perspective?

When revolution took place in Libya, a new image of CSR settings has emerged. In addition to the institutional decline by which the CSR has also been quantitatively declined, many CSR disclosers in the oil sector became unable to disclose on their websites due to the ban of internet services in the country and, consequently, websites hosted by local service-providers would not be accessed. Although 6 websites of the oil companies included in the research sample were hosted abroad, the NOC only disclosed

during that period. The absence of the other five oil companies—two of them are fully owned by the NOC—in that they did not adopt any (CSR) tactic against the strongest threats on their legitimacy they have ever faced in the country ruled by political regime has been already considered illegitimate by the international society (Hove, 2017). This might also confirm the centralised structure (NOC role) of online media in this industry. This supports legitimacy theory in that focal institution play main role in legitimation process (Suchman, 1995).

The declined rate of CSR-related centralisation (from the volume perspective) in the public sector by NOC is being poorly governed. A new generation of assertive, even dangerous, stakeholders (Hamidu et al., 2014) has emerged with the unconscious perception of 'freedom of speech'. The emergence of these stakeholders combined with the plummeting effectiveness of the government (Kaufmann & Raay, 2018; Sika, 2013) has led to a general decline in the centralisation of institutional performance from the CSR disclosure (and probably practice) perspective as illustrated in Chapter Seven. This finding is entirely congruent with the statistical findings presented in the same Chapter (Seven) in that freedom of speech, which is represented by the 'voice & accountability' rates introduced by the World Bank, does not inspire oil companies to disclose more CSR & sustainability information. This provides a support and consistency with legitimacy theory in that, first, central institution in specific industry has, presumably, a significant role in the probable stakeholders-firms conflicts (Suchman, 1995). Secondly, such firms prioritize the determination of major stakeholders who are related directly to problem by which legitimacy crisis has been unfolded (Suchman, 1995).

The probable role of freedom of speech (perhaps via public media) has mobilised, occasionally, societal pressure on some oil companies with respect to environmental issues as stated by some interviews in Chapter Eight. This finding supports the legitimacy theory in that [unlike the pre-revolution period,] media-covered environmental issues [by which societal actors are limitedly supported] have drawn firms' attention to legitimise the environmental status (Brown & Deegan, 1998; Deegan & Rankin, 1996; Villiers & Staden, 2006).

2012-2013 witnessed a decline in the NOC-subsidiary asymmetry rates compared to the pre-revolution period (from 2008 to 2011), as exhibited in Chapter

Seven. This could be explained as the first convergent point on the research time horizon with respect to the structure of the CSR agendas between both the NOC and oil companies. Given that the NOC is known by social consideration in the CSR disclosure agenda, as shown in Chapter Seven, the decline in the NOC-subsidiary asymmetry rates means promoting the social domain of CSR disclosure by most oil companies. This finding is consistent with another finding in the same chapter about in the expansive disclosure of the social domain on the expense of risk management in this period compared to the other period from the volume perspective.

The new stage of the political path in the country started in 2014. This period witnessed the first spark of converting political division to military actions in 2014 (Hove, 2017; W. White, 2014) prior to the outbreak of civil wars. From the CSR perspective, the centralised role of the owner of online media has been retreated to the lowest level when the NOC bilingually disclosed, for the first time ever, just less than a fifth of the volume of CSR & sustainability disclosure of the oil sector as shown in Chapter Seven. The reason for the decline in the CSR performance could be the political escalation. According to the interviews in Chapter Eight, political escalation dramatically impacted on the oil sector through the establishment of new NOC headquarters on the eastern side or, in other words, returning it to the original location during the 60s (Chivvis & Martini, 2014). According to interviews, this situation escalated the internal conflict about headquarter legitimacy, which was based entirely on the debatable legitimacy/illegitimacy of the political blocs (cf. Strazzari & Tholens, 2014).

4. **To what extent does the reconstruction and/or reorganisation of executive management of oil companies operate in Libya following the recent political revolution influence web-based CSR & sustainability disclosure?**

The efforts of new managements have been started by a flood of data records (11) in chairmen messages found on 3 different dates (by the end of 2011) and companies. In these messages, the new directors stress the significance of the production function of oil companies which indeed requires support from new managers; especially after more than six months of suspension in 2011 due to the military operations. The associativity between the production function and the performance in CSR & sustainability disclosure—it has a qualitative perspective in this

case—is congruent with the findings presented in Chapter Seven disclosing that oil production at the national level significantly correlates with the performance of oil companies in CSR & sustainability from the disclosure-volume perspective. Ultimately, the continuity of firms' operations is sought [by CSR disclosure practices] amongst stakeholders (Aldrich & Fiol, 1994; Suchman, 1995) who may (or may not) allow firms to do so (Relch, 2012). This concept might underline the reverse causation (Wooldridge, 2010) between the volume of CSR disclosure of oil companies and oil production in Libya. In other words, seeking continuity of oil companies' operations may have been secured (as dependent variable) by communicating society through different CSR agendas (independent variable).

The qualitative analysis of CSR disclosure during 2012-2013 reveal that newly employed management changed/established the dialogue with stakeholders in response to demanding stakeholders to reduce organisational risks and threats. This approach is [or should be] prioritised by any management [and indeed this management] who seeks legitimacy (J. Solomon, 2005). The management reconstruction lies partially on the institutional CSR disclosures. Despite the current instability in the country, the inability of the post-reconstruction management to disclose—as massive as pre-Arab spring period—CSR information has been contrasted with peculiar regularity in occurrences of CSR data records on companies' websites over post-revolutionary period. Almontaser (2017) found that the '*inclusiveness of SDG disclosure*'[122] of oil companies operating in Libya has been observed on the websites of the studied firms at higher levels after the revolution. Generally, political division and government ineffectiveness were highlighted by many interviewees to be the main impediments. The tendency to disclose less after the revolution is statistically supported by the findings presented in Chapter Seven in that during the political crisis, when political stability had declined, AVWs witnessed a significant increase in the volume of CSR & sustainability disclosure. This finding is consistent with Alghodban and Ramli's (2015) findings about the Libyan context in that Libyan companies disclosed more in 2012 [after the revolution] compared to 2009 or 2010 [before the revolution].

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[122] Almontaser (2017) states that inclusiveness is based on the idea that most SDG actions, presumably disclosures, inter-associate in different groups of SDGs.

The continuation of the extreme 'data confidentiality' of this context that has been, at least, scholarly realised even before the political crisis (Al-drugi, 2013; Elmogla, 2009) perhaps intertwines with the declining-disclosure finding with which interviewees' perceptions are consistent. It is worth mentioning that the wide managerial reconstruction in 2011 has not mellowed the so-called institutional convention about 'data confidentiality', at least in the oil sector, due to the agreement between interviewees about the prohibition of publishing annual reports for the public. However, these prudential opinions are *spiritually* similar to participants' views in O'Dwyer's (2002) study of the private sector in Ireland . They emphasised the necessity of confidentiality around managers' CSR views, particularly when great threats to organisational legitimacy and, consequently, scepticism notably widespread among society members [stakeholders]; in such tense situations, stakeholders might explicitly trace legitimacy-undermining gaps between CSR actions and disclosures.

9.2 The probable obstacles of CSR practice and disclosure from both national and industrial perspectives

This section attempts to answer the fourth question and achieve the fourth objective in the thesis according to interviewees' opinions, which probably reflect most stakeholders' perceptions (of oil companies). The question is:

5. **Are there any obstacles currently constraining the implementation of CSR & sustainability disclosures in oil companies operating in Libya; especially those caused by the Arab spring?**

All interviews were conducted in the summer of 2016. The interviewees have outlined obstacles and barriers for which suggestions and proposed solutions are introduced. Obstacles have been classified into seven different types as shown in Chapter Eight and Figure 47 and they are based on the general perspectives raised not only in the introduced question (No. 31) but also, due to their significance, in many other questions.

The obstacles of CSR & sustainability disclosure and practice that shall be discussed in this section constitute the main source of threat to not only the general performance of oil companies in Libya (Lacher & Cole, 2014), of which CSR & sustainability disclosure and practice (Etelawi, 2015) are part, but also to their

legitimacy (Strazzari & Tholens, 2014). The first category of obstacles, presumably, can be managed within the industry itself.

5.a What are the industrial obstacles of implementing CSR & sustainability disclosure and practice of oil companies operating in Libya?

9.2.1 Stakeholder Pressures

According to Chapter Eight, employees and society are the main sources of this type of pressure that has been acted in the country because of the revolution. This finding is consistent with various other contexts that have undergone revolutionary political changes, such as France during the last decade of the eighteenth century (Kropotkin, 2011), Tunisia and Egypt in and after 2011 (Avina, 2013; Boose, 2012), Iran in the 70s until the outbreak of the first revolution in 1799 (Muhl, 1990) and the second revolution in 2009 as a green movement (Kurzman, 2012).

According to the interviews, job seekers (as a part of society and the local community) have been unconsciously empowered by—or opportunistically worried about their future because of—government ineffectiveness and, consequently, they became some of the primary stakeholders. However, this situation did not influence the CSR agenda of oil companies in the sense that community disclosure was not prioritised in the post-revolution period when the community was not as effective as after the revolution. This may highlight how the (other) major stakeholders are influential with respect to the CSR agenda, as agreed by most interviewees. Accordingly, employees are likely to be the most significant (conscious and unconscious) pressures on oil companies; especially, after the revolution. For this reason, firms establish communication with the primary sources of pressure seeking legitimacy (Bolívar, 2009); especially, if the concerning stakeholders may influence companies resources (Sonpar et al., 2010). Announcing 'force majeure conditions' on many operational locations due to political and human rights (Asnæs, 2013; Hove, 2017; Krever, 2014; "U.S. Energy Information Administration (EIA)," 2016) claimed by employees working in oil sector after revolution (Krever, 2014) is an evidence agreed by most interviewees as presented in sub-themes *7.1.2 production function* and *7.6.2 Government performance*.

The volume of the two types of CSR disclosure declined significantly in 2014-2015 as the NOC's dominance over the sector faded. However, it was argued by some

interviewees that this type of disclosure is becoming less necessary as stakeholders have become more assertive in their scrutiny of (and demands upon) oil companies. In more settled countries, economic growth tends to boost both employment rates and community-related disclosure (Chapple & Moon, 2005). In Libya, however, the rise in employment is (to some extent) seen as a substitute for formal CSR disclosure, as illustrated in Chapter Eight, where 'stakeholders' pressures' have been discussed with the interviewees.

During the pre-revolution era, media was censored (Howard & Hussain, 2013b) and not allowed to disclose environmental incidents. It means that negative articles/news shaping stakeholders' expectations did not exist and, consequently, constituted no threat to legitimacy (Brown & Deegan, 1998). It means that negative article/news might shape the stakeholders' expectations was not exist and, consequently, it had not threatened legitimacy (Brown & Deegan, 1998) until 2011 when media censor noticeably left (Freedom House, 2012). Since then, environmental issues have constituted the reasons for serious stakeholder pressures, after the revolution only (Kailani & Saleh, 2012). The timing of stakeholders' pressures is predominantly not in response to any recent environmental accident. The unconscious dealing of oil companies with the environmental impact of their operations represented the accumulated effect on such demonstrations that have never ever been organised before (Al-drugi & Hafez, 2014; Irhoma, 2017; Kailani & Saleh, 2012).

The gap between firms and stakeholders could be expanded due to the probable relative/actual increase of unfulfilled expectations by which the organisational challenges of performing in CSR & sustainability practice have unexpectedly increased. This interpretation is highlighted since the political/security instability has followed the revolutionary changes in the political context. This change has led, in concurrency with instability, to the increase of 'societal promises' for an ambitious future, that had been highly expected by local stakeholders too. In general, this may be problematic issue of pragmatic (personally rewarded) or cognitive (take-for-granted perception) legitimacies rather than moral (based on unselfish actions) legitimacy, which is unlikely to be considered during political crisis (Darendeli & Hill, 2015; Suchman, 1995).

These rapid threats perhaps—as shown in Chapter Eight—have exacerbated the fears of oil companies about disclosure and avoiding engagement [disclosure] that

could be [consciously or unconsciously] distrustfully interpreted as double-edged initiatives (Sheri Berman, 2013; Hove, 2017). While the unconscious (and highly self-beneficial-based) stakeholders' pressure approves that threats are against pragmatic legitimacy , the conscious pressure—according to interviewees, it is limited—is threats against moral legitimacy (Suchman, 1995). Both theoretical interpretations are strongly influenced by the uncertainty (Oliver, 1991) of the studied context; where the co-option (Oliver, 1991) and dispositional strategy with predominant stakeholders (Lindblom, 1994; Suchman, 1995) may be the most appropriate legitimation strategies. Some interviewees state in Chapter Eight that CSR disclosure is no longer needed by stakeholders (mostly employees) who became able to exert physical (in-person) pressures on firms more than ever before (Kailani & Saleh, 2012).

To sum up, the improvement in freedom of speech at the national level was not based on the co-operative and regular relations between firms and stakeholders framed by any strategy of the legitimation process, such as enhancing reputation by disclosing voluntarily (Adams et al., 1998). Instead, it has been granted to a weak civil society (Boose, 2012) in which most stakeholders participate; and this may, in the case of ineffective governments, unconsciously fertilise the pragmatic attitudes among stakeholders (Börzel & Risse, 2010).

9.2.2 Decline in business capabilities

The danger of political instability, exacerbated by an immature democracy and the easy availability of weapons (El-Katiri, 2012), might not only lead to the collapse of the revolution (J. Scott, 1979) but also undermine institutional functions in Libya (Miller et al., 2015), including CSR practice and disclosure (Almontaser, 2017; Visser et al., 2007). The decline in companies' (businesses) capabilities could perhaps be problematic not only for 'unconscious stakeholders' pressures' but also for the matters that are consciously demanded. This situation may imitatively transform conscious pressure to hard-to-handle cases of stakeholder pressure to a certain extent, particularly in the case of the expansion of an atmosphere of distrust, surrounded by a chaotic environment, against the sequential and (so-called) failed governments in Libya (Boose, 2012; Brookings Doha Center, 2014; Strazzari & Tholens, 2014) under which oil companies are officially regulated. The logical interconnectedness of political stability, government effectiveness and organisational functions support the accuracy

of the results obtained from the multi-regression analysis of the causality between, on the one hand, political stability and oil production and, on the other hand, the volume of CSR & sustainability disclosure.

The clear signal of how the decline in business capabilities influences CSR disclosure (and probably practice) is the decrease in the volume of CSR after the revolution (until 2015) as presented in Chapter Seven. Furthermore, the unstable oil production during this period impacted the financial ability of oil companies to effectively fund CSR & sustainability projects, as stated by many interviewees in Chapter Eight. This finding is also consistent with the findings presented in Chapter Seven in the sense that the volume of oil production at the national level positively correlates with the performance of oil companies in CSR & sustainability issues from the disclosure-volume perspective.

The intra-revolution period can be referred to as the period of historical institutional decline in Libya (Costantini, 2016), particularly in the oil sector (Kailani & Saleh, 2012). From the CSR perspective, this barrier is related to the industry and undermines the performance of oil companies in terms of disclosure and practice to a great extent. This inductive finding (from Chapter Eight) is congruent with a deductive finding from Chapter Seven. A decline in the number of disclosing companies has been observed —NOC only has been left in the scene—and, consequently, in the volume of CSR disclosure. Half of the online-publishing capability of oil companies (via EVWs) has been suspended due to the exclusive use of AVWs, which are published in the national language of the country, even though most national-language speakers have been disconnected from internet services during this period. The inability to publish via ideal media platforms during that time, namely EVWs, was apparent due to institutional decline from both national and industrial perspectives.

It is worth arguing that these exceptional circumstances have peeled off the CSR agendas of the oil sector, in general, for the first time at least during the pre-revolution period. What has been revealed is, firstly, the core of the oil sector with respect to the institutional CSR disclosure is essentially led by the National Oil Corporation (NOC) as shown in Chapter Seven. The investigative results of the same chapter present that three other oil companies did not disclose, contrary to expectation, although they are technically able to do so. Secondly, the information of 'Employee treatments',

'Community engagement' and 'HS&E' constitute the essential elements of any CSR agenda of oil companies in the Libyan context. These types of CSR disclosure are likely to be the contents of [or have been probably perceived by oil companies as] the legitimising disclosure (Deegan, 2002). Finally, the legitimising online media (Deegan, 2002) in the Libyan oil sector is likely to include AVWs rather than EVWs. Otherwise, the NOC would not have published on AVWs for stakeholders who are mostly non-Arabic speakers. From oil companies' point of view, the powerfulness of this media (AVWs) could be detected from the significant correlation of the political situation of the context and the volume of oil production at the national level with the performance of oil companies in CSR & sustainability disclosure from the disclosure-volume perspective as shown in Chapter Seven.

9.2.3 The CSR-related Capability of management

The only available source of information about management reconstruction in 2011 is what the interviewees explicitly revealed about. That year saw new managers and board members being instantly and widely appointed within the oil sector. According to many interviewees, this new generation of directors is challenged by many boundaries with different stakeholders. The inter-communications between new management and stakeholders in the Libyan context are partially stated by Veríssimo and Lacerda (2015) for managers who behave responsibly; developing CSR strategies may influence the managerial implementation. Coyne and Pellillo (2011, p. 641) point to the danger of entrusting the economic [and management] reconstruction of post-conflict societies to unqualified candidates and newly emerged informal elites. This was echoed by many interviewees, who saw the lack of relevant qualifications and experience as the main barrier preventing new managers from performing institutional tasks, including CSR disclosure, effectively.

The management performance (from CSR perspective) of Libya-based oil companies has been assessed from six different perspectives as shown in Table 50. The table outlines that all findings provide mutual indications about the two contrasting eras, pre- and post-revolution, which are together the research time horizon of the thesis. In this comparative checklist, the significance of each finding of any category is, for calrity, equalised with other findings in the same and other categories; in particular, they have been conducted in different approaches and different types of data.

Furthermore, the figures from 2011 have been excluded from the pre-revolution period since the political crisis has uniquely influenced the figures of that year in a way that makes them incomparable in such a juxtaposed summary.

Table 50: The overall assessment of both pre- and post-revolution forms of mangement in accordance with the results of different chapters.

Category	Description of findings and results	Pre-revolution (2008-2011)	Post-revolution (2012-2015)
Integrity of the CSR agenda	The inter-consistency of CSR & sustainability agendas.		✓ (NCs)
	The bilingual symmetry of the CSR agenda.		✓ (JVCs)
General performance of CSR issues	The overall performance of CSR disclosure and practices (based on interviewees' perceptions)[123].	✓ (JVCs)	
Reliability of CSR disclosure	The extent of the NOC-subsidiary asymmetry rates of online media from CSR & sustainability disclosure.		✓ (JVCs)
	The timing regularity of publishing CSR disclosure.	✓ (NCs)	
	Publishing CSR disclosure in an offline-downloadable format.	✓ (JVCs)	
	The reliability according to Cronbach's alpha (based on the frequencies of the CSR disclosure).		✓ (NCs)
	The extent of disclosing CSR information in depth.	✓ (NCs)	
The significance of CSR disclosure	The number of disclosing companies		✓ Both
	The volume of CSR & sustainability disclosure.	✓ (JVCs)	
	The frequency of publishing CSR & sustainability information.		✓ (NCs)
	The TARIQ-significance of CSR-related websites (compared to the total size of websites).		✓ (NCs)

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[123] The source of all findings is Chapter VI, with the exception of this finding from Chapter VII.

Category	Description of findings and results	Pre-revolution (2008-2011)	Post-revolution (2012-2015)
	The TARIQ-significance of the CSR-related context (compared to the total volume of non-CSR information).	✓ (JVCs)	
Total		**6** (JVCs)	**7** (NCs)

In general, there is a difference between the two types of management in terms of the performance of oil companies in CSR disclosure practice. As mentioned earlier, special regard should be given to the numerical scores shown in Table 50 in that they could not constitute an appropriate substitution for the probable difference of the weighted significance between the indications that may (or may not) overweight a specific period ahead of another. Moreover, the differences in national settings between the two eras with respect to security and government effectiveness may influence the accuracy of any comparative assessment between them. For instance, there is a notable agreement between interviewees that the pre-revolution era, in general, is better than the current state of CSR and sustainability practices and disclosures, as presented in Table 50, based on the interview analysis in Chapter Eight. However, they have supported their perceptions by the *national* obstacles/challenges that the post-revolution managerial boards of oil companies currently face rather than the real contrast of the *industrial-based* managerial performance.

Another item of evidence can be given here in order to perhaps make delineating a distinct line between the two eras more difficult. Although Table 50 shows that the post-revolution period (7 points) has been scored more than the pre-revolution period (6 points), each period has peaked in two main categories out of four. However, this ambiguity can be clarified by determining whether the oil companies witnessed if the wider management reconstruction has recently improved or not. Table 50 shows that there has been a significant CSR-related performance gap between NCs and JVCs since 2012. In addition to what the interviewees state about the extent of dismissals in their companies, it is known that the board members of NCs are, unlike JVCs, all nationals who are substantially dismissed, as presented in Chapter Eight.

Accordingly, management reconstruction in 2011 (and onwards) has positively influenced the performance of oil companies regarding CSR & sustainability disclosure and practice. According to Table 50, 'The significance of CSR disclosure' is a strong indication of this improvement. This finding is congruent with D. Campbell's (2000) findings in that the top level management is the exclusive factor of CSR-related performance.

Apart from the NOC, the major findings of the thesis reveal that the management boards of JVCs have performed much better than in the case of NCs during the pre-revolution period from the CSR disclosure perspective as shown in Table 50, particularly with respect to the 'significance of the CSR disclosure'. The post-revolution period witnessed great improvement in the performance (from the CSR disclosure perspective) of NCs. This was in parallel to the declining performance of JVCs. This does not provide a strong support to legitimacy theory in that firms may increase their proactive performance against potential dominant stakeholders (Ashforth & Gibbs, 1990; Oliver, 1991; Suchman, 1995) who emerged after revolution (Colombo, Caridi, & Kinninmont, 2012; Hove, 2017; Kailani & Saleh, 2012). The consistency with theory is related to the empirical findings about NCs only.

Interviewees working in JVCs have graded their companies, to a certain degree, higher than the interviewees working in NCs. Table 50 also shows that the post-revolution period witnessed great improvement with respect to the 'integrity of the CSR agendas' of both JVCs and NCs but from different perspectives. Unlike JVCs, NCs saw great development in the 'significance of the CSR disclosure'. The significant difference between JVCs and NCs performances, in general from the CSR perspective, could be attributed to the importance of MNCs by which JVCs are partially owned. Consequently, the retreating of JVCs' grade after the revolution, according to this comparison, can be explained as the shrinking (if not absence) of MNCs' role in this issue. What interviewees reveal in Chapter Eight about the withdrawal of MNCs' role due to the decline of oil production after the revolution is consistent with this explanation.

However, the significance of partnership/affiliation between MNCs and Libya-based oil companies was conceivably supported by interviewees (or stakeholders) as shown in sub-theme *8.3.2 Partnership*. This could be explained as the cognitive

legitimacy (Suchman, 1995)—or passively sought legitimacy (DiMaggio, 1988; DiMaggio & Powell, 1983; Oliver, 1991)—is the type of legitimation process towards locally/globally industry-leading firms (MNCs) in which stakeholders are involved. In other words, stakeholders perceive that substantial part of CSR success of affiliatees attributed to MNCs.

In general, many peculiar practices of CSR disclosure (in specific categories) during a specific period have often been relegated by a low level of performance in another category. Pre-revolution management has been highly graded in 'reliability of CSR & sustainability disclosure' compared to post-revolution management. NCs saw a notable decline in the level of 'reliability of CSR & sustainability disclosure'. 'The integrity of the CSR & sustainability agenda' has recently peaked, as shown in Table 50. The category of 'general performance' is the only interview-based criterion of assessing the performance of oil companies in CSR disclosure and practice. This qualitative evidence is in favour of former management over the managerial boards that have been appointed after the revolution.

Consistency has been found between interviewees' perceptions, who are among these companies' stakeholders, against the post-revolution management which was in office when the interviews were conducted (summer 2016). However, the stakeholders' criticism about (current) management is likely to be permanent. Similar disapproval perceptions have been found by Al-drugi and Hafez (2014) who interviewed people working in the Libyan oil sector during Jan-Feb 2011—the former management had been yet in office—about environmental issues. The same impression towards (current) management has been found by N. Ahmad (2011) who surveyed managers and employees' perception about environmental practice and disclosure in 2010 but they are not working in this industry. Apparently, there is no inductive evidence-based support that can be offered significantly for either type of management from CSR & sustainability disclosure practice.

What Table 50 shows about the decline in JVCs performance could be the reason why a highly focused interviewee working in a JVC suggested that the current (low-scored) management can adopt, as much as possible, the harvest of the former (high-scored) management in order to achieve the short-term implementations of CSR & sustainability issues. This approach could be, however, undermined by managers

who employ transformational leadership (Groves & LaRocca, 2011), which is widely found in the organisational environment of Libyan oil companies (Shurbagi & Zahari, 2013) and consequently they manage CSR & sustainability issues or their firms by way of personal understanding with a lack of internal integration. Moreover, it is suggested that the significant interior factor in CSR & sustainability disclosure [and probably practice] is represented by senior managers (chairs) and other senior officers; and this is ironically affected by their own personal insights (D. Campbell, 2000).

In such type of leadership, the views and visions of former leaders, who have been re-positioned as so-called consultants after the revolution, are unlikely to be welcomed too. This interpretation is furthermore supported by the unique quality of the interviewed consultants' conversations compared to other interviewees'—most of them are former non-leaders—conversations that have been semantically analysed as shown in Chapter Five.

It is worth mentioning that the endeavours offered from the current management should be, on the one hand, appreciated as they have peculiarly performed in terms of introducing such systematic online media and high level of inclusiveness in the CSR disclosure agendas, as illustrated in Chapter Seven. On the other hand, all these positives yet relatively failed to make these agendas reliable and convincible to stakeholders due to, probably, the uncertainty of the context and the paradoxicality of the expectations/requirements of the predominant stakeholders themselves, who are the expected outputs of crisis-like events.

In the course of observation of consecutive management performances, the hereditary process of many organisational functions that have been observed—by analysing the interviews and the data collected from companies' websites—is notable. In other words, a significant top-level managerial change that took place in most oil companies has not seeded yet. This change is, presumably, in favour of the organisational environment with new sights based on recent political and social dues. Firstly, the marketing function is apparently lacking the willingness to expand the privatisation/nationalisation arena within, for example, downstream *activities* (not job vacancies only) in order to boost competitiveness in this sector. Secondly, the function of human resources (HR) is still performed with negligence of gender equality and the approaches of HR development targeting the unemployment portion in the domestic

community are predominantly still the same. Finally, the reporting function of oil companies is known by an extreme level of 'data confidentiality' which consistently harnesses the public reporting process—which is crucial for the success of corporate responsibility (United Nation Global Compact, 2014).

In the course of human equality from different perspectives, Chapter Eight presents an interviewee's (senior employee) frustration about the inequality between the employees working in JVCs and owners (MNCs or the NOC) by which the employees have been originally appointed or assigned to work. In terms of health and safety, the foreign employees who has been assigned by the MNC to work on Libyan sites are treated much better than nationals. In this vein, Friedman (1970) suggests that increasing employees' benefits to draw employees' attention is a unique approach to grow the business itself . Such cases of informal discrimination might agree with Fryzel (2011) and Adanhounme (2011) in that psychological issues have to be considered in creating and expanding the arenas of satisfaction and responsibility among different stakeholders in terms of the equality of using assets.

This general stagnation of organisational functions may affect (or be affected by) CSR & sustainability disclosure and activities. This situation is a shared consequence between other Arab spring countries such as Egypt (Alshorbagy, 2016) but not Tunisia (Chakroun et al., 2017). Nevertheless, the irrational patrimonialism of managerial visions may contrast, to some extent, with the increase in 'freedom of speech' after the revolution (Kaufmann & Kraay, 2014; Freedom House, 2012; Human Rights Watch, 2014; Oliveri, 2012; United Nations, 2015) through the public and legal expansion since 2012 (Human Rights Watch, 2014)—seeking-rights culture amongst a range of stakeholders (Kailani & Saleh, 2012); especially employees (Abuhadra & Ajaal, 2014). However, the statistical findings of Chapter Seven, on the one hand, disagree with the positive influence of freedom of speech represented by the 'voice & accountability' rates on the performance of oil companies from the disclosure volume perspective. On the other hand, these findings significantly agree with the positive influence of the level of oil production, which constitutes a crucial organisational function, on the volume of CSR & sustainability disclosure. Accordingly, spreading the culture of 'freedom of speech' after the revolution perhaps undermines initiative-based managerial visions since it does not encourage oil companies to disclose more.

Regardless, this derivative performance is likely to involve long-term settings of consecutive actions by the management. This is because nothing lies on their organisational horizons about the possibilities of making change. All foregoing evidence reflects the failure, thus far, of dramatic change in many organisational exteriors and interiors to create a unique managerial vision to improve these companies' performance in general and CSR & sustainability disclosure in particular.

Accordingly, the consistency of performing with the same settings by different managements in two different eras that have witnessed dramatic political and social change might underline the objective side of the ontological nature of the studied phenomenon (Saunders et al., 2016) in that the management reconstruction following the political revolution does not lead to a change in the management's vision of, at least, the aforementioned functions. Perhaps this reflects how management boards are isolated from social actors (Saunders et al., 2009).

In contrast, the non-absolute nature of the studied objects over the time [such as suggestions for improving CSR & sustainability practice and disclosure in the firm] is attributed to the *subjective* part of the ontological view of the studied phenomenon [in this thesis] and, consequently, increases the importance of social actors' [stakeholders'] perceptions that are substantially generating such reality within which the studied phenomenon exists (Saunders et al., 2009, 2016).

The second category of obstacles is considered as national problems and obstacles. They are related to question 5.b which is formulated as follows.

5.b What are the national tribulations constraining the implementation of CSR & sustainability disclosure and practice of oil companies working in Libya?

9.2.4 Government performance

Interviewees generally agreed about the negative impact of the latter, explaining that in Libya, the lack of funds to promote good disclosure practice is the result of the government's failure to protect oil operations, and consequently production levels, in the face of the various demands from a variety of regional and political stakeholders. This finding, however, is consistent with the statistical finding presented in Chapter Seven about the negative correlation that has been significantly found between the rates of 'political stability' of Libya—which is statistically substituted for 'government

effectiveness'—and the volume of CSR disclosure of the thirteen oil companies in the research sample Despite the consistency of this finding with Deegan et al., (2000) and Patten's (1992) findings, it contrasts with them in that the decline in political stability usually casts the whole context and it did not emerge from the industry where they are operating as in the cases of Deegan et al., (2000) and Patten (1992). From CSR perspective, firms respond similarly to both the national (and non-specific industry) crisis and the crisis they might have created. In case of non-specific-industry crisis, whether the studied industry is GDP-dependent industry or not, this might make a difference. Drawing upon legitimacy theory, focal institutions [or probably industries] strive notably to gain legitimacy during the [national] crisis (Suchman, 1995) by introducing suitable performance of CSR disclosure practices.

The NOC-subsidiary asymmetry rates shown in Chapter Seven are not only an indicator providing a commensurable scale of reliable information as presented in Table 50, but also help to identify whether 'coercive or mimetic isomorphism' (Beddewela & Fairbrass, 2016; Carpenter & Feroz, 2001; W. Powell & DiMaggio, 1991, 2012) is the appropriate description of oil companies' behaviour/response with respect to CSR & sustainability disclosure during the period of uncertainty. According to the collected data, the state of uncertainty in the Libyan context has arguably not motivated oil companies after the revolution to follow the owner of the oil sector (NOC). This firm is legitimately known as the leader of the online media of the oil sector, to mimetically (or even coercively) adopt similar CSR & sustainability agendas. Although the CSR & sustainability disclosure of oil companies has led to a lower NOC-subsidiary asymmetry rate of CSR agendas during the post-revolution period, this approach does not reflect any obligatory role by the NOC with respect to the structure of the CSR agendas of all oil companies of which the NOC is owned fully or partially as shown in Chapter Seven. Except for year 2011, when most oil companies did not disclose via their inaccessible websites, the pre-revolution era (from 2008 to 2010) witnessed a relatively high level of NOC-subsidiary asymmetry rates, despite oil companies being relatively more governed. This means that CSR issues are likely to be out of governance in the oil sector. This finding is not clearly consistent with interviewees' perceptions as presented in sub-theme *8.4.2 Centralisation of media*. While some interviewees deny the centralisation of online media, some others reveal that the influence of centralisation in oil sector exceeds the sectoral issues of which CSR & sustainability practices

disclosure is a part. They believe that the centralisation exacerbated the political division after revolution between western side of the country, where NOC headquarter is currently based, and the eastern side who demands decentralisation. This national dilemma is based on the debatable legitimacy/illegitimacy of the political blocs of the two provinces (Strazzari & Tholens, 2014). Consequently, the volume of CSR disclosure has been increased significantly because of this politically divisive event as approved in Chapter Seven.

Interviews (in Chapter Eight) emphasises government ineffectiveness as a reason for the increase in stakeholders' hostility in general since they have become more worried about their future in line with the consecutive failures of the so-called ineffective governments that have emerged from the political progression of the immature experience of democracy. This situation exacerbated the crisis from both national and industrial perspectives and has consequently become a barrier to effective communication that should be established with those stakeholders via online CSR disclosure, as illustrated in Chapter Eight.

The response of unsatisfactory stakeholders against the government has been raised during the pre-revolution period. In 2010, the regulatory system (Al-drugi, 2013)(Ahmad, 2011) with respect to environmental disclosure and practice were also widely criticised among the stakeholders. In fact, the quality and effectiveness of the regulatory system related to CSR & sustainability practice and disclosure is still debatable among stakeholders as shown in Chapter Eight Furthermore, some interviewees stress the negligence of the governmental institutions that are related to the environment issues, which is the General Foundation of Environment (GFE) founded by law No. 7 in 1982.

According to the interview analysis in Chapter Eight, an interviewee (who is highly focused) expressed his concerns about the change in the dialogical tone of some MNCs after the revolution due to government ineffectiveness. He said that that MNC has attempted, for the first time ever, to provocatively discuss the legislative and contractual interface of all oil concessions for decades in Libya, EPSA IV. This agreement has been signed by all MNCs working in Libya for all oil concessions have been offered to them. These contractual relations between MNCs and Libyan authorities significantly support the national programs of sustainability as illustrated in

Chapter Five. The new MNCs' action is, to some degree, consistent with the case of Sri Lanka where CSR activities and disclosures are a well-known 'manipulative tool' toward the host government by MNCs working in the host context underneath the state-oil-industry (Beddewela & Fairbrass, 2016). According to World Bank governance indicators, the political stability rate of Sri Lanka in, for example, 2008 was lower than the Libyan figure in the year of the revolution, 2011.

9.2.5 Political division

Most interviewees agreed about political division constituting a serious impeding factor to CSR & sustainability disclosure and practice. This national tribulation is extremely influential even in the very beginning of the post-revolution period, when Libya was under the rule of the National Transitional Council (NTC) and its government (both are unelected and temporary bodies) and a substantial proportion of organisational functions continued to work properly.

According to the interviews, dividing the headquarters of the NOC in 2013 into two headquarters each belonging to a specific political elite (Costantini, 2016; Hove, 2017) represents the strongest threat against oil sector. As presented in Chapter Eight, political division is a reason for not adopting many expected changes in the scheme of working during the post-revolution period by newly employed management. Annual reports and other standalone reports—usually formatted as offline contents—are still yet to be published on the websites of oil companies, which indicates a lack of transparency. This finding is consistent with another finding from Chapter Seven in that the offline publishing of CSR information (standalone reports only) is limitedly adopted by oil companies in general; and it has been decreased even more after the revolution.

Less than three years after the collapse of the former regime, political division recently peaked in 2014 (Costantini, 2016; Hove, 2017; Mattes, 2004; W. White, 2014). In this period, 2014-2015, the quality of 'community engagement' information has been congruently affected by the usage of the 'unionisation' discourse more than ever before in an attempt to buffer the oil sector away, the NOC in particular, from being pulled into the political battle. This finding is consistent with Almontaser's (2017) findings in that, for example, the disclosure of SDG [1] 'No poverty' has been *irrationally* relegated by oil companies in Libya over the period of eight years and, consequently, it

has the widest SDG practice-disclosure gap that has ever been detected in the context. Almontaser (2017) argues that the main reason for the unreasonable silence about SDG [1] is that most internal/external displacements are surrounded by different political orientations to which the displaced people are loyal/disloyal (Hove, 2017; UNHCR, 2017). Political division has created a barrier around many humanitarian cases which have been originally found in the context after the revolution (UNHCR, 2017). This national tribulation is an intrinsic impact of many revolutionary changes, such as the flight of many French aristocrats to Germany in 1789 during the French revolution (Kropotkin, 2011) and the Iranian (Muhl, 1990) and Tunisian (Avina, 2013) revolutions.

Figure 47: Suggestions to tackle the obstacles of performing in CSR & sustainability practice and disclosure in oil companies in Libya, according to the interviews.
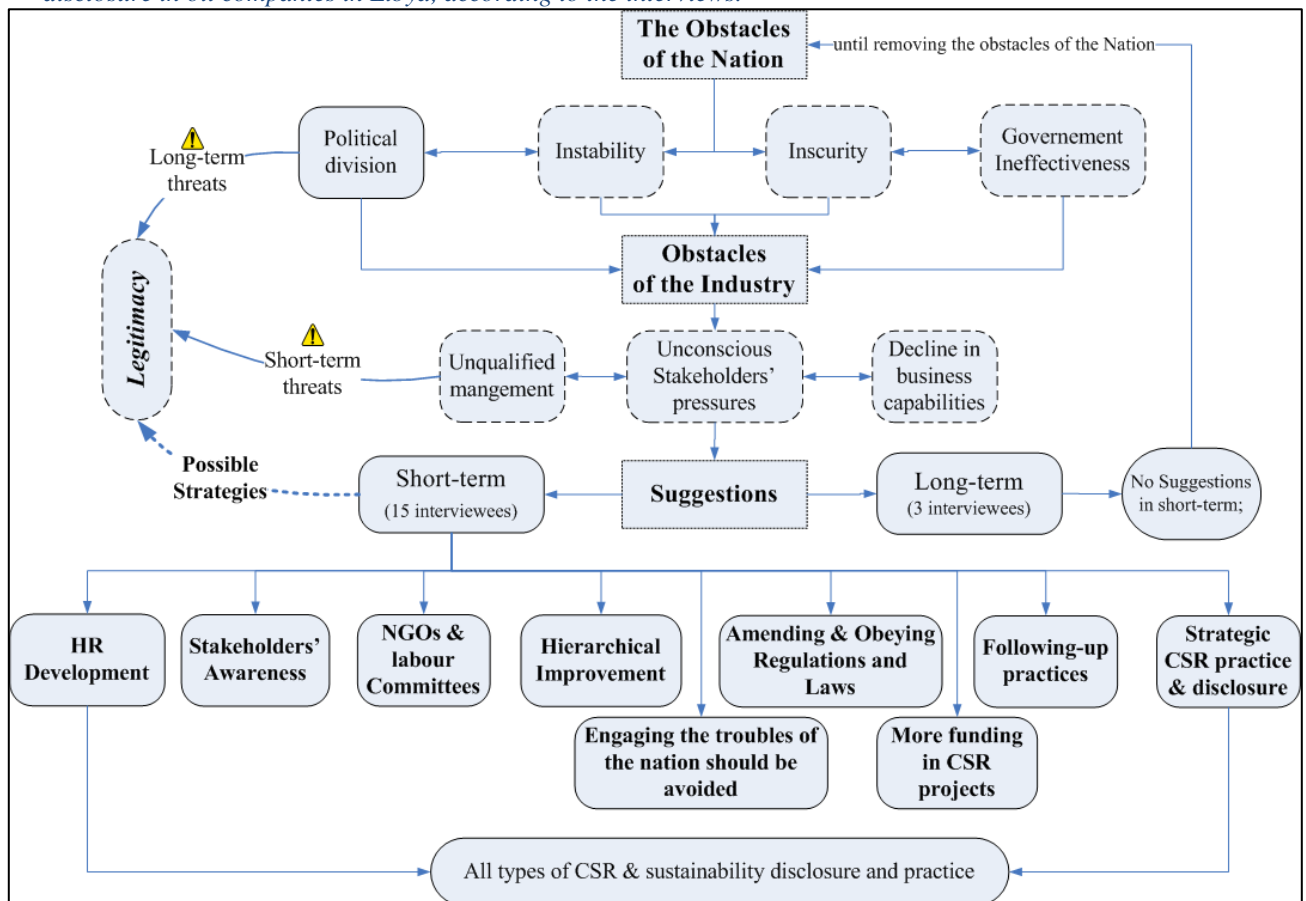
In the course of determining the obstacles of CSR & sustainability practice and disclosure (the fourth objective), the reality of this research is ontologically related to the investigation that has been presented in this part. The disagreement among the interviewed people (presumably on behalf of social actors) about the obstacles can be

treated/tackled by firms within the industry. This might reflect a *subjective* nature of the reality where the research object exists.

On the contrary, they have widely agreed that the national tribulations (obstacles) affect CSR & sustainability activities and disclosure. Ontologically, this part of the research reality is highly *objective* in that it consists of accurate people's perceptions and concreate observations (Morgan & Smircich, 1980). Unlike the industrial obstacles, the thesis does not aim to change (or resist) national tribulations by which, however, CSR & sustainability activities and disclosure are ironically affected. It aims to introduce suggestions to maximise firms' performance in the issues concerned.

9.3 Suggestions for the implementation of CSR practice and disclosure from both national and industrial perspectives

This section answers question number 5.c which formulated as follows:

5.c What are the appropriate and applicable suggestions to implement CSR & sustainability disclosure and practice of oil companies operating in Libya at high level of uncertainty?

9.3.1 Engaging the troubles of the nation should be avoided

This suggestion has been stated by many interviewees and the political division as a cornerstone of this conservative discourse. This inductive finding is congruent with the results of the discourse analysis of community disclosure in Chapter Seven, when oil companies chose to not intervene in the escalated political division which peaked in 2014-2015. The discourse towards community also known as 'unionisation' was formulated for the first time ever in that period. In fact, community disclosure is the only type of disclosure being influenced by—or affecting—national tribulations as presented in Chapter Seven.

Nevertheless, different interviewees have referenced different stories of confrontations during the pre-revolution period against different threats that targeted Libyan oil companies. Unlike the post-revolution period, the certainty of the pre-revolution period was the reason for the successful confrontation-strategy against MNCs. In contrast, the post-revolution period was an appropriate alternative to adopt

co-option (avoiding confrontation) against different threats; particularly disclosing information related to the most predominant stakeholders as presented in Chapter Eight, employee treatments. This provides support to legitimacy theory in that the potential success of adopting a strategy would be mostly unreachable in the case of a high level of uncertainty (Lindblom, 1994; Oliver, 1991; Suchman, 1995).

9.3.2 Stakeholders' Awareness (STAW)

Unlike customers and investors, employees and societal actors are the only parties concerned with awareness terminology according to the interviews. This view has been probably influenced by the threats oil companies are facing recently. The structure of CSR agendas as shown in Chapter Seven is mostly congruent with this finding in that the information of employee treatments and community engagement has been, to different extents, prioritised by both companies and, probably, stakeholders.

The significance of STAW as a motivation to gain a better performance in CSR & sustainability has been raised by interviewees, who stress the challenges that the current management board faces in this aspect after the revolution, particularly from the government ineffectiveness perspective. Regardless, this point is clearly related to the stakeholders with whom oil companies communicate through their online CSR agendas. According to the interviews, the prioritisation of STAW as a prerequisite to any accountability success contrasts with their actual performance that presumably focuses on the related stakeholders, employees and societal actors.

The possible approaches of promoting STAW of CSR & sustainability practice have been suggested by interviewees from two different perspectives; improving the quality of CSR disclosure (especially HS&E) and the hierarchical implementation of CSR & sustainability issues inside the companies (especially in environmental matters). According to these two suggested tactics, the information of risk management is likely to be more recognised by both companies—where interviewees are working—and stakeholders, in comparison with social disclosure (especially community issues), at least in this industry. The relegation of community issues is clearly detected within interviews according to the semantic analysis as shown in Chapter Eight. According to the investigation of the NOC and other oil companies' websites in December 2014, CSR & sustainability issues did not exist in the official organisational hierarchy of oil

companies, with the exception of the NOC. In contrast, the HS&E department is predominantly positioned close to the top of the organisational hierarchies and consequently, it is more popular, and stakeholders are likely to be more aware of it. Accordingly, highlighting risk management issues by interviewees as a suggested tactic to improve STAW of CSR & sustainability practice is less likely to be an efficient approach as it does not touch the actual weakness of STAW.

The significance of foreign affiliation/partnerships in contributing (directly or indirectly) to the STAW of CSR & sustainability issues is underlined by many interviewees as shown in Chapter Eight; it is consistent with Rathert's (2016) findings.

A rapid improvement in STAW of CSR & sustainability issues in the oil sector is positively attributed, by some interviewees, to the globalisation in such industry. This perception is mainly related to MNCs working in Libya, among which Libya-based oil companies are positively affected too. Despite the fact that Libyan economy is not globalised, the extensive level of foreign affiliations and partnerships in the oil sector lies on the significance of CSR & sustainability, in general, (Amran & Devi, 2008) and HS&E in particular (National Oil Corporation, 2005).

It is worth stating that the influence of these suggestions depends on the current level of stakeholder awareness of CSR & sustainability issues. Interviewees are the chosen stakeholders working in the studied oil companies to survey their perceptions about different aspects of CSR & sustainability issues in Libya. Measuring their awareness (familiarity) of the topic might accomplish the picture that has been draw up about them through analysing their interviews. Half of the interviewees have not been highly engaged in the topic compared to other peers since focus rates are relatively weak as presented in section *6.7.5 Interviewees' familiarity with the discussed topic* in Chapter Six. This may be considered as a moderate, if not, a low level of the real awareness of CSR & sustainability issues, as discussed in the semi-structured interviews. Furthermore, although the HS&E qualification is presumably the closest to the topic, the inability of discussing argumentatively was clearly detected through the speech of most (not all) HS&E-qualified interviewees. Moreover, the unawareness of some managers of the existence of sustainability activities in their companies can be evidentially interpreted as the lack of hierarchical integration of adopting sustainability activities at different institutional levels (Brito et al., 2012; Guba & Lincoln, 1994).

9.3.3 Human resource development

Employees training in the CSR field is highlighted as prerequisite success in CSR & sustainability activities in the Libyan context (Ahmad, 2011; Ishwerf, 2012). The recent pessimistic discussion about HS&E-qualified people in the oil sector may relatively indicate the poor outcome of the conducted programs with respect to HR development in this field; pre-revolution management is concerned here. What is supposed to be conducted in CSR & sustainability activities is more than HS&E.

According to the interviews, disclosure about HS&E issues is crucial in such industries since this terminology (HS&E) is a common verbally used reference to CSR & sustainability during interviews. This type of disclosure mostly contains procedural and technical contents published very often in offline-format to make the downloading and sharing of materials easier as illustrated in Chapter Seven.

With reference to what has been published on a website of the NOC[124] in January 2011, a third of the financial dues of MNCs for sustainable development are for educational and training programs of which HS&E issues are part. On the other hand, the unfamiliarity of most interviewed HS&E-qualified people with the main interview topic is high, as presented in section *6.7.5 Interviewees' familiarity with the discussed topic* in Chapter Six. Accordingly, the HS&E disclosure of Libya-based oil companies is unlikely to be *motivated* by training and educational programs from which HS&E-qualified people probably graduated.

9.3.4 Following-up CSR & sustainability practice

Following-up on CSR & sustainability issues is suggested by some interviewees and the NOC and MNCs are the firms concerned in this strategy of implementing the activities of CSR & sustainability. As the success of CSR & sustainability practice depends on disclosure from different perspectives (Gray, 2006, 2010; Michelon et al., 2015), the retreat of the NOC from its leadership position of online CSR & sustainability disclosure after the revolution may constrain the feasibility of the

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[124] Available online at:
http://web.archive.org/web/20111020230451/http://noclibya.com.ly/index.php?option=com_content&task=view&id=4545&Itemid=55

following-up strategy to implement CSR & sustainability practice. For instance, MNCs expected the NOC, through the EPSA agreement, to dilute the so-called difficult fiscal terms that the MNCs were subjected to achieve (Global Data, 2013; Maher, 2013). Furthermore, Chapter Eight shows that some interviewees have expressed their astonishment about the unique encouragement of some MNCs to criticise the EPSA agreement after the revolution. The significance of the follow-up practice of oil companies, particularly MNCs, has been found through discourse analysis in that many issues of CSR & sustainability have been pivotally attributed to 'NOC' as shown in Chapter Eight.

It is worth stating that the interviewees agreed that the predominant position of owners—not only the NOC, but also MNCs—from CSR & sustainability disclosure has negatively led to the scheme of reliance among some oil companies, which generally discourage practice perfectly as shown in Chapter Eight. This extreme hierarchical picture might take a relatively long time to be improved in concurrence with the development of the regulatory and legislative literature of organising the activities of oil companies regardless of their nationalities. This literature is not comprehensively adhered and applied by firms but, instead, the personal perceptions of managers are quite influential in solving organisational problems [of which following-up CSR & sustainability issues are part] at least in the NOC (cf. Shurbagi & Zahari, 2013; Waldman et al., 2004). This finding is also consistent with interviewees' 'style of discussion' in that most of them significantly are, from the semantic analysis perspective, 'involving the narrator' within their speech as shown in section *6.8.1 Determining the conversational qualities of the interviews* in Chapter Six. Furthermore, this conversational characteristic is significantly associated with 'Less Focused' interviewees. However, this characteristic of transformational leadership is always a subjective and challenged working environment for new management members (Schein, 2004); especially in the post-revolution period.

9.3.5 Amending and obeying laws and regulations

Some interviewees highlight the significance of the legislation concerned with CSR & sustainability issues and the improvement in spreading the culture if friendly-environment operations were concurrent with the implementation of the environmental law in 2003. From the legitimacy perspective, this could be perhaps congruent, in the

future, with what O'Dwyer (2002) stresses as the necessity of regulation and laws in CSR reporting in order to let them reach societal values and, consequently, creating, or at least helping to do so.

In Libya, the major legislation concerned consists of environmental (at national level) and safety (at industrial level) issues. This suggestion has been raised due to the causality (according to some interviewees' perceptions) between, on the one hand, the current laws and regulations and both, and on the other hand, the poor practice of CSR & sustainability and the ethical responsibilities overlooked by oil companies towards stakeholders; especially employees.

CSR & sustainability disclosure and, partially, practice are not mandatory regardless of whether it is disclosed via printed media (Ahmad & Ishwerf, 2014; Ishwerf, 2012) or online media. Accordingly, this suggestion is unlikely to imply change in the legislation concerned to be enforced instead of voluntary. Many interviewees expressed their advocacy for misinterpretations around the current regulatory and legislative literature in Libya in response to a claim presented by the interviewer as to whether this legislative literature is an undermining factor of CSR & sustainability practice of oil companies or not.

Generally, the lack of power of law in the Libyan context is perhaps an influential factor on how interviewees perceive the necessity for the implementation of laws and regulations from the CSR & sustainability activities and disclosure perspective. This perspective might relegate the feasibility of suggestion—amending and obeying laws and regulations—since many indicators of the power of law (Kaufmann & Raay, 2018) reveal the weakness of the legislation force at the national level in this context before and, even more worse, after the revolution. Not all states witnessed revolutions and dramatic political changes from the decline of the 'rule of law' indicator released by the World Bank (Kaufmann & Kraay, 2014), as was the case for Tunisia and Egypt (in 2011 and after) and even Ukraine in 2009 (Kaufmann & Raay, 2018). Accordingly, this suggestion is likely to be related to the future as national tribulations—particularly in government ineffectiveness (Hove, 2017; W. White, 2014)—still constrain the rule of law. Although the Approved Code of Practices

(ACOPs)[125] is a suggested regulatory implementation that has been introduced by the highly focused interviewee, but this approach has been referred to as a 'long-term strategy' for CSR & sustainability practice implementation.

This suggestion is, however, consistent with what O'Dwyer (2002) and Adams et al. (1998) stress about the necessity of regulation and laws in CSR reporting in order to let them reach societal values and, consequently, establish some form of organisational legitimacy role.

9.3.6 Funding CSR & sustainability projects

This suggestion has been introduced by the interviewees with reference to two main obstacles: first, the negligence of the CSR & sustainability—especially HS&E—issues on the budgetary agenda of oil companies and second, the significance of MNCs funds in this concern that is dramatically affected by the instability of oil production, as shown in Chapter Eight. This is the second suggestion, in addition to '*9.3.1 Engaging the troubles of the nation should be* avoided', that has been raised in the literature of the Libyan context for the first time due to the exceptional circumstances recently faced by this country.

Oil production noticeably depends on foreign affiliations and partnerships (Kailani & Saleh, 2012) in conjunction with a recognisable political pattern as presented in Chapter Seven. This situation, especially before the revolution, has clearly politicalised the national programs of sustainable development for a long time as illustrated in the literature review. Perhaps this has inherently rendered the activities and practice of sustainable development more reliant, from the financial perspective, on foreign affiliations/partnerships as is clearly shown in the NOC report about sustainable development[126] from January 2011. This ministry-level report does not present any participation of Libya-based oil companies in the planned budgets of sustainable development. Furthermore, this report lies substantially on the social domain (e.g. communal issues) rather than on risk management (e.g. HS&E).

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[125] This perception indicates how the British legislation influences the industrial standards of HS&E in the Libyan context.

[126] Available online at (in Arabic):
http://web.archive.org/web/20111020230451/http://noclibya.com.ly/index.php?option=com_content&task=view&id=4545&Itemid=55

Accordingly, the notable negligence of CSR & sustainability in the budgets of Libya-based oil companies is mostly expected. In other words, sustainability is likely to be seen in this context as an issue related to the owners, the NOC and MNCs only.

What might challenge this suggestion more is the seriousness of both the NOC following-up, which is recently discussed, and the participation of MNCs in the CSR & sustainable development of the host country, Libya. The probable regional tax evasion of many MNCs that have been stated anonymously in the *Libyan Bureau Audit Report* (2017) may not be indicative of the seriousness of MNCs in sustainable development. Moreover, although the rate of tax evasion in Libya has recently increased (*Libyan Bureau Audit Report*, 2017), the amount of corporate tax deducted from petroleum-based activities is still a crucial proportion of the general income of Libyan tax authorities (Abdalaziz, 2012; *Libyan Bureau Audit Report*, 2017). Accordingly, this might divest the local government from utilising such sovereign deductions for sustainability practice (Bird & Davis-Nozemack, 2016).

9.3.7 Strategic CSR practice and disclosure

Talking about the strategic CSR agenda is based on how firms implement the built-in CSR practice and disclosure close to the goals of organisations (Heslin & Ochoa, 2008; Waldman et al., 2004). According to Chapter Seven, 'job nationalisation' in conjunction with the 'decreasing unemployment rate' have been clearly found as declarative goals that oil companies inherently strive to achieve. This is no surprise in a context of state-based economy where the private sector and, consequently, profit maximisation are quite marginalised. It is worth stating that website visitors are likely to be looking for employees' issues rather than other matters. This finding has been found from analysing stakeholders' comments posted on the NOC website in 2009 as presented in Chapter Seven, most of which are complaints about employment issues, while a few commented about environmental issues.

These two goals have been limitedly collocated with CSR & sustainability disclosure related to environmental issues or other studied published information rooted into the risk management domain (such as HS&E), as shown in Chapter Seven. According to the findings of this chapter, the strategization of CSR & sustainability practice and disclosure has been adopted substantially for communal stakeholders as

the primary constituents. The highly reliable CSR disclosure related to the social domain, according to Cronbach's test presented in Chapter Seven, is consistent with this explanation.

Chapter Eight presented, in addition to Chapter Seven, evidence that these two organisational goals have been affected by, or impacted on, political changes since the pre-Arab spring period in 2010. Whilst the socio-political approach has been adopted by oil companies concurrent with the different political developments witnessed in the country, community information is being—quantitatively and qualitatively—affected by this approach through the aforementioned organisational goals.

The industrial specification of the HS&E goal—the third goal—should presumably be strategized by oil companies. Unlike community disclosure, the published information about HS&E is always far from being influenced by political changes—in contrast with HS&E practice as illustrated in Chapter Eight.

It is worth stating that unaudited CSR & sustainability reporting may relegate the possibility of strategizing CSR & sustainability issues (Edgley, Jones & Atkins, 2015; Visser, 2011). The interviewed auditors revealed (in the summer of 2016) that CSR & sustainability issues are not included in their auditing agenda. This was consistent with the CSR-lacking (and unqualified) *Libyan Audit Bureau Report* (2014), which was the recent release of the auditing report at that time. This report does not consist of any auditing outputs about CSR & sustainability issues that is found in the audited state-firms. The ignorance of CSR auditing is probably common even in other Arab spring countries, such as Tunisia (Chakroun et al., 2017).

Surprisingly, the CSR audit literature has attracted special attention in the *Libyan Bureau Audit Report* (2017) by often addressing, for example, the significance of adopting regulations to organise the expenditure underneath the financial segment of the CSR issues of the audited firms. Moreover, SDGs have been presented cohesively with different parts of the *Libyan Bureau Audit Report* (2017) for the first time ever. Many chapters in this report have been introduced with a technical definition of the specific SDG with regard to the sector (chapter) that audited firms are working in (e.g. SDG [4] in the chapter related to the education sector). This may be indicative of a better future for not only the reporting environment, but also strategization of the CSR

& sustainability practice and disclosure by encouraging firms to implement internal regulations for CSR & sustainability issues.

9.3.8 Activating the role of NGOs & labour committee

This suggestion has been applied by some interviewees in order to improve communication between firms and society. This suggestion is congruent with the CSR data (published on oil companies' websites) analysed in Chapter Seven in that most NGO-focused data records are targeting the community at large. However, this approach is limitedly disclosed—and probably not adopted—by oil companies even after the revolution when the country was flooded by the wave of establishing NGOs (Mattes, 2016). The immaturity of such newly established civil organisations—after decades of being illegal (Boose, 2012)—may be the reason for the weak collaboration of oil companies with them. All these barriers may reflect the weak roots of these non-governmental bodies within society and, consequently, many difficulties likely lie on the horizon of this suggestion from the CSR & sustainability perspective.

Chapter Eight also presented, the experience of MNC working in Libya about their collaboration with local NGOs as part of CSR & sustainability activities. This experience with local NGOs has been stated in detail by senior employees working in MNCs. Similar to Libya-based oil companies, just one foreign oil company (out of 17) disclosed information about its collaboration with local NGOs (according to the collected data). While the insignificance of NGO-MNC collaboration towards host countries is consistent with (Selmier et al., 2015) inductive findings extracted from the insights of people working in *local* NGOs, it is in contrast with the perceptions of interviewees working in *global* NGOs (Beddewela & Fairbrass, 2016). Both studies confirm the fact that local NGOs are overlooked by MNCs from the CSR & sustainability perspective for the legitimation process in host countries.

9.3.9 Improving the CSR-related organisational hierarchy

This suggestion has been introduced by some interviewees mainly for the development of stakeholders' awareness. They believe that firms would not be seen without implementing CSR & sustainability issues in the organisational hierarchy by introducing the departments and sections involved in such issues. With the exception

of HS&E issues, all Libya-based oil companies (except the NOC) do not adopt any determined-responsibilities positions and, consequently, jobs for CSR & sustainability issues. This could be considered as evidence of how CSR & sustainability practice is not strategic.

According to the interviews, the significance of developing CSR-related departments is found through the responsibilities (and expectations) have been lied on not only department related to sustainability of oil companies in the research sample, but also in the whole Libyan oil sector. This department is called sustainability department. Based on the semantic analysis presented in Chapter Eight, this department has been considered significantly as the departure point (actant) for developing the CSR & sustainability practice and disclosure (goal) in the Libyan context.

As mentioned before, the common perception of oil companies that CSR & sustainability practice and disclosure are related exclusively to the partners of the oil industry, which are the NOC and MNCs, is a reason for such oil companies' negligence to introduce/implement the CSR-related departments into their organisational hierarchies (cf. Adams, 2010).

10. Self-reflection

During my PhD journey working in this research study, I have some personal judges and believes about some events I involved in.

The outset of this study I was concerned about the availability of Web-based CSR information on Libyan firms, in general, and oil companies in particular. What increased my worries is that no publications have been conducted based on Web-based CSR disclosure. I did not expect that I would have found a massive volume of CSR disclosure several times larger than the disclosure in annual reports of similar firms as shown in section *6.2 Justifications of conducting the study using online data* in Chapter Six. The fears about the probable infeasibility of adopting Web-based data as research object came from the continuity of the usage of annual reports as an exclusive source of secondary data in this context. Doing so was really novel to me.

In many conferences I have participated, some audience expressed their astonishment (sometimes in public) about considering Web-based data to study this phenomenon in relation to stakeholders who are currently experiencing lacking many fundamental matters. Consequently, seeking CSR information on the websites of oil companies could be a kind of extremely overlooked issue. Regardless of how my response to these queries was, I was astonished how scholars might be a victim of misled media. I cannot describe how convincing media-effected people in such occasion was difficult. My reply that the data, I have, speaks differently was not really agreed. The rapid increase in the significance of CSR information on the websites of oil companies after revolution disapproves ironically such perceptions. Moreover, only three interviewees (out of twenty-three) believe that the current circumstances in Libya undermines any efforts may be unreasonably done for the implementation of CSR & sustainability issues. In contrary, most interviewees proposed practical and applicable suggestions for CSR implementation in Libya.

11. Conclusion

In this part, the major findings of the thesis shall be presented through the five research questions.

Research Question 1: ***Does the political change in Libya, due to the Arab Spring, significantly influence web-based CSR & sustainability disclosure of oil companies operating in Libyan oil sector?***

There are many empirical indications about the influence of recent political change in Libya following to the Arab spring on web-based CSR & sustainability disclosure of oil companies working in Libyan oil sector.

Statistically, two indicators of governance ('political stability' and 'voice & accountability') of Libyan context negatively correlate with the performance of Web-based CSR disclosure from volume perspective. These two indicators of governance have been significantly changed since 2011 and onwards. Assuming that the indicator of political stability is an appropriate sign of the political crisis in Libya, the negative correlation of this indicator with the volume of CSR disclosure is congruent with Deegan et al., (2000) and Patten's (1992) findings in that firms considering notably CSR disclosure after the crises. While the studied firms of Deegan et al., (2000) and Patten (1992) countered the crises erupted and escalated inside their industries, the firms concerned in this research study dealt with, however, national crisis which broke up out of their industry. This provides support to the legitimacy theory in that principal institutions [or industries] keen notably to gain legitimacy during the [national] crisis (Suchman, 1995) using an appropriate CSR agendas.

Furthermore, most interviewees agreed about the influence of political changes in Libya on not only the volume of online CSR & sustainability disclosure, but also vision (quality) of the disclosure. In general, seeking legitimacy and growing the institutionalization are the main motivations of introducing longitudinally different CSR & sustainability disclosure agendas. Furthermore, some types of CSR disclosure (e.g. community disclosure) are sensitive to the political changes more than other types (e.g. HS&E).

The last ironic evidence about the influence of recent political change on CSR & sustainability practice and disclosure is the longitudinal changes in stakeholder

temperaments from "assertive in silence" stakeholders before revolution to "demanding in vociferousness" stakeholders after revolution; and how this effects on/by CSR & sustainability practice and disclosure of oil companies. Through production and HR functions, institutional/individual stakeholders' pressures—by which the legitimacy of oil companies has been exposed—have been acted ironically on oil companies; especially after revolution. On the one hand, legitimacies of oil companies have been seriously threatened by the spread of unconscious stakeholders' pressures and opportunistic behaviours. On the other hand, oil companies succeed, to some degrees, in buffering their legitimacy from being threatened by prioritizing employees' treatments activities and disclosure on their agendas before and after revolution. Drawing upon legitimacy theory, disclosing sufficient [CSR] information helps, first, to gain legitimacy against public pressure (Lindblom, 1994; Oliver, 1991), and secondly, to enhance firms' reputation about the firm (Lindblom, 1994) and managers (Ashforth & Gibbs, 1990; Suchman, 1995).

On the top of that, analysing the data of CSR disclosure provides unique findings related to the most politically instable periods on both biennial basis, which is 2010-2011, or political-based periods such as pre-revolution period, the two months from the date of starting Arab spring in Tunisia until February 2011, and intra-revolution period, which is followed by six months until stepping down the regime in August 2011. The finding-based uniqueness of these periods highlights the political influence on CSR & sustainability disclosure.

Understanding deeply the influence of political revolution on CSR & sustainability disclosure requires answering the sub-questions related to the question 1 as follows:

Research Question 1.a: *To what extent does the Arab spring influence the integrity of Web-based CSR disclosure of oil companies working in Libyan oil sector?*

In general, the integrity of CSR disclosure agendas of oil companies work in Libya has significantly improved after revolution. This improvement has been detected using two different research methods; the inter-consistency (especially NCs) and bilingual symmetry (especially JVCs) of CSR & sustainability disclosure agendas.

Despite the decline in the volume of CSR disclosure was likely the reason for this improvement, this finding contrasts with Deegan's et al. (2000) post-crises collected data.

Research Question 1.b: *To what extent does the Arab spring influence the reliability of Web-based CSR disclosure of oil companies working in Libyan oil sector?*

Web-based CSR & sustainability disclosure became significantly less reliable after revolution (especially in NCs) from three different perspectives (out of 5); the timing regularity of publishing CSR disclosure, publishing CSR disclosure in offline-downloadable format and the extent of disclosing CSR information in depth. In contrary, oil companies have well performed on reliability of Web-based CSR disclosure during post-revolution period from two perspectives; Cronbach's reliability index and NOC-subsidiary asymmetry rates of Web-based CSR & sustainability disclosure. Drawing upon legitimacy theory, this may be explained as a result of the conflict between symbolic [and unreliable] management performance [of CSR disclosure] which is not pleased by stakeholders (Richardson, 1985; Suchman, 1995).

Research Question 1.c: *To what extent does the Arab spring influence the significance of Web-based CSR disclosure of oil companies working in Libyan oil sector?*

In terms of the significance of CSR & sustainability disclosure, post-revolution period witnessed a significant improvement of CSR disclosure of oil companies (especially NCs) from three different perspectives (out of 5); the number of disclosing companies, the frequency of publishing CSR & sustainability information and the TARIQ-significance of CSR-related website (regarding the total size of websites). Management reconstruction played crucial role in this issue due the uniqueness of NCs.

In contrary, the performance of CSR disclosure of oil companies (especially, JVCs) during pre-revolution period reveals high-level significance of CSR disclosure from two perspectives only; the volume of CSR & sustainability disclosure. The TARIQ-significance of CSR-related context (regarding the total volume of non-CSR information).

11. Conclusion

The decline/increase in CSR disclosure does not always reflect the real significance of CSR & sustainability disclosure agendas from totality perspective. For example, considering the general function of disclosure, which is related to both CSR and non-CSR information, downplays the massive and historical increase in the volume CSR disclosure on of NOC during 2010-2011; especially in 2010. Hence, the political motivation of the national development in Libya, before Arab Spring, could be the appropriate explanation of why, for example, NOC disclosed massively in relatively stable period, namely 2010.

Accordingly, the political change in Libya, due to the Arab Spring, influenced significantly Web-based CSR & sustainability disclosure of oil companies operating in Libyan oil sector from the above-mentioned perspectives. Disclosing information about the organisation (Buchanan, 2004; Guthrie & Parker, 1989; Stanfield & Carroll, 2004) to meet social norms and values of the context (Brendan O'Dwyer, 2003; Mathews, 1993) is crucial to defend its legitimacy (Dowling & Pfeffer, 1975; Lindblom, 1994; Suchman, 1995) against public pressure (Lindblom, 1994; Oliver, 1991); especially during the crises time (Habermas, 1984; Massey, 2001; Oliver, 1991; Suchman, 1995).

Research Question 2: *Is the influence of the Arab spring on CSR disclosure of oil companies* operating *in Libya based significantly on type/structure of ownership?*

This question has been answered regarding two main categories of oil companies in the research sample, private and public oil companies. While all private oil companies are owned by national individuals, the public oil companies are owned either partially, six JVCs, or fully, three NCs, by National Oil Corporation (NOC). These ownership-based differences shape substantially a unique nature of business of each of the mentioned groups of companies.

According to the related discussion in Chapter nine, the influence of the Arab Spring on CSR disclosure of oil companies working in Libya is significant regarding different types of ownership of these companies.

The influence of Arab Spring on CSR disclosure of oil companies operating in Libya based significantly on type of ownerships of these companies and can be

understood deeply from two different views, owners-oriented CSR disclosure and ownership-based CSR disclosure. These two views can be presented by answering the two following questions:

Research Question 2.a: *To what extent does the corporate ownership type/structure influence web-based CSR disclosure of oil companies operate in Libya during Arab spring?*

According to the discussion chapter, the corporate ownership type/structure influence web-based CSR disclosure of MNCs-owned oil companies operate in Libya during Arab spring. Furthermore, Arab Spring does not change the exclusivity of owners in corporate sustainability disclosure and practice.

Research Question 2.b: *To what extent does the Arab spring influence ownership-oriented CSR disclosure of oil companies work in Libyan oil sector?*

Arab Spring does not influence ownership-oriented CSR disclosure of oil companies work in Libyan oil sector. Both JVCs and NCs persisted in disclosing CSR agendas more asymmetric with NOC. In other words, the trends of NOC-subsidiary asymmetry rates of JVCs and NCs have never been overlapped.

Research Question 3: ***To what extent does the Arab spring influence the holding firm (National Oil Corporation) impose CSR disclosure on oil companies operating in Libya from ownership-oriented perspective?***

CSR & sustainability disclosure of oil companies (both JVCs and NCs) has become at less level of NOC-subsidiary asymmetry rate of CSR agendas during post-revolution period. This approach does not reflect any obligatory role by NOC in respect to the structure of CSR agendas of all oil companies of which NOC is owned fully or partially. Except 2011, when the number of non-disclosing oil companies noticeably increased, post-revolution period (from 2012 to 2015) is still relatively lower of NOC-subsidiary asymmetry rates. However, oil companies were relatively less governed. Nevertheless, this means that CSR issues are still neither mandatory nor structurally unified, even though they are working in the same context.

The significant decline in the volume of CSR disclosure of NOC after revolution could be explained as retreating of centralised role of online media in Libyan oil sector. In fact, the revolution-impacted phenomenon is an adoption of avoidance tactic to maintain legitimacy in high-level of uncertainty.

The Arab spring significantly minimised the centralised position of NOC on CSR-related online media. This type of centralisation implies either any obligatory role of NOC nor the maximisation of the mandate of Web-based CSR & sustainability disclosure in Libyan oil sector.

This conclusion contrasts with legitimacy theory in that oil companies does not clearly seek legitimacy by performing with structural isomorphism (Beddewela & Fairbrass, 2016; Carpenter & Feroz, 2001; W. Powell & DiMaggio, 1991, 2012) of CSR disclosure; in front of focal institutions (Suchman, 1995).

Research Question 4: *To what extent does the reconstruction and/or reorganisation of executive management of oil companies work in Libya following the recent political revolution influence Web-based CSR & sustainability disclosure?*

The wide management reconstruction took place in most oil companies is the first institutional impact of the revolutionary change in the political regime in Libya in late 2011. The reconstructions have been achieved by dismissing majority of national board members and managers of NOC, JVCs and NCs due to their loyalty to the former regime. Whereas a half only of the board members of JVCs are national, these oil companies have witnessed the lowest number of dismissals compared to NCs.

The drawbacks of new management are, first, the failure to minimise the exclusivity of owners (NOC and MNCs) in sustainability disclosure and practices by encouraging other oil companies to participate in sustainable development programs. Secondly, marketing function is apparently lacking unwillingness to expand privatisation/nationalisation arena within, for example, downstream *activities* (not job vacancies only) to boost competitiveness in this sector. Thirdly, the function of human resources (HR) is still performed with negligence of gender equality and the approaches of HR development, which are targeting unemployment portion in the domestic community, are mostly still the same too. Finally, the reporting function of oil

companies is known by extreme level of 'data confidentiality' that consistently harnesses public reporting process and, consequently, undermines the success of corporate responsibility. This finding about data confidentiality is, to some degrees, congruent with O'Dwyer's (2002) research study of CSR issues of the private sector in Ireland.

In contrast, the new designated board of directors and managements have been considered as approachable, but less effective, due to the changes in stakeholders' temperaments from assertive to demanding and vociferous stakeholders. However, the improvement in freedom of speech in the context after revolution did not encourage oil companies to disclose more CSR & sustainability information on their websites. This is because of national/industrial obstacles, which shall be stated later, occurred in concurrent with the improvement in freedom of speech. This finding providing support to legitimacy theory in that the discouragement of disclosing is strongly influenced by the uncertainty (Oliver, 1991) of the studied context; where the co-option (Oliver, 1991) and dispositional strategy with predominant stakeholders (Lindblom, 1994; Suchman, 1995) may be the most appropriate legitimation strategies.

While the new appointed managements have significantly succeeded in improving both the integrity of Web-based CSR & sustainability disclosure agendas and the significance of Web-based CSR & sustainability disclosure, the reliability of CSR & sustainability disclosure significantly declined. Furthermore, the general perception of interviewed stakeholders reveals that performance of new appointed managements has been negatively affected by national/industrial obstacles.

Since 2012, the frontier position of CSR-related performance of oil companies have been occupied, according to this study, by oil companies witnessed the widest management reconstructions, namely NCs. This is strong evidence that management reconstructions in late 2011 has improved Web-based CSR & sustainability disclosure and practice. (Alghodban & Ramli, 2015) (D. Campbell, 2000)

Research Question 5: ***Are there any obstacles currently constraining the implementation of CSR & sustainability disclosure in oil companies working in Libya; especially those caused by the Arab spring?***

This question has been answered mainly using inductive method in data collection. This data has been qualitatively analysed. Furthermore, statistical analysis of the data collected from oil companies' websites helps to identify some of the obstacles of CSR & sustainability disclosure and practice. The two research methods approve that there are two sets of obstacles and challenges in front of any implementation and development of CSR & sustainability issues. National tribulations and industrial obstacles. Accordingly, the answers of the following sub-questions illustrate what these two sets of challenges are:

Research Question 5.a: *What are the sectoral obstacles of implementing CSR & sustainability disclosure and practice of oil companies operating in Libya?*

The sectoral obstacles of CSR & sustainability disclosure and practice are related to oil sector but, to some degree, prompted by national tribulations mentioned before. These obstacles are the CSR-related capability of management, unconscious stakeholders' pressures and the decline in business capabilities. While this type of obstacles is, apart from the national tribulations, less significant threats against the legitimacy of oil companies' operations, they directly influence the applicability of CSR & sustainable issues.

As mentioned before, interviewing people is the used methodology to identify the sectoral obstacles. However, two sectoral obstacles have been identified quantitatively too. They are the capability of management and the decline in business capabilities.

Research Question 5.b: *What are the national tribulations constraining the implementation of CSR & sustainability disclosure and practice of oil companies operating in Libya?*

The national tribulations—and industrial obstacles and suggestions—have been identified by interviewing 23 people working in NOC, NCs, JVCs, Public Audit Bureau (PAB) in Libya and some of them working abroad in MNCs. Furthermore, statistical analysis supports the inferred relationship between some of these tribulations and the volume of CSR & sustainability disclosure.

Few of them reveals that the tragedy of national tribulations prevents introducing any suggestions to develop CSR & sustainability issues in Libya in the time

being. The dangerousness of these tribulations is not only their burden falling significantly on oil companies' organisational functions of which CSR disclosure function is a part, but also they are considered as long-term significant threats against legitimacy of oil companies' activities.

These tribulations are the instability & insecurity of the context, government ineffectiveness and political division. These tribulations could be entitled "the political instability". In addition to the inductive determination of national tribulations; statistically, there is a negative correlation between the political instability at national level and the volume of CSR & sustainability disclosure. Accordingly, all these national tribulations are influential on CSR & sustainability disclosure and practice since 2011. The significant correlation between the volume of oil production and the volume of CSR disclosure provides support to legitimacy theory in that firms seek the legitimation of their operations from relevant stakeholders (Aldrich & Fiol, 1994; Suchman, 1995) by establishing responsible communications with them (Costa & Menichini, 2013).

Research Question 5.c: *What are the most appropriate and applicable suggestions to implement CSR & sustainability disclosure and practice of oil companies operating in Libya at high level of uncertainty?*

Nine suggested approaches have been introduced by interviewees as the most appropriate approaches to improve the performance of oil companies in CSR & sustainability disclosure and practice. These suggestions can be classified into two main sets; nation-based suggestions, industry-based suggestions.

The nation-related suggestions are involving in the politics-based tribulations should be avoided, amending and obeying laws & regulations concerned and activating the role of NGOs & labour committees. Accordingly, the nation-based suggestions focus on (respectively): avoidance tactic for maintaining legitimacy (cf. Lindblom, 1994; Oliver, 1991; Sethi, 1978; Suchman, 1995), moving to a mandatory CSR disclosure & practice (cf. Gray et al., 2014; Parkinson, 1995; W. Powell & DiMaggio, 1991; Rishmawi, M., & Bennoune, 2012; Sika, 2013; T. Tinker & Okcabol, 1991) and boosting the activities of civil society (cf. Archel et al., 2011; Boose, 2012; Brenkert, 2004; Gray et al., 2014; Lehman, 2006).

The industry-related suggestions are; focusing on stakeholders' awareness of CSR & sustainability issues (cf. Ader, 1995; Costa & Menichini, 2013; M. M. Saleh, 2001; Scerri & James, 2010; Visser, 2011a; G. Williams & Zinkin, 2010), HR development (Ahmad, 2011; Brenkert, 2004; Eckstein, 1982; Ishwerf, 2012), following-up CSR & sustainability practice (cf. Ahmad & Mohmes, 2012; Gray & Bebbington, 2001; *Libyan Bureau Audit Report*, 2017; Michelon et al., 2015; Pflugrath et al., 2011; Shurbagi & Zahari, 2013), funding CSR & sustainability projects (cf. Gull et al., 2013), adopting strategic CSR practice & disclosure (Heslin & Ochoa, 2008; Visser, 2011a; Waldman et al., 2004) and improving CSR-related organizational hierarchies of oil companies (cf. Brito et al., 2012; Guba & Lincoln, 1994; Suchman, 1995). The success in achieving industry-related suggestions depends on the functionality of oil companies in respect of both CSR disclosure and practice.

12. The contributions of this thesis

12.1 Practical contribution

This thesis reveals that oil companies in Libya are currently operating under a high level of uncertainty. Indeed, now more than ever before, they need applicable suggestions to improve their policies and performance of CSR disclosure and practice, especially in the oil industry. These suggestions are based on a deep understanding about the exceptional circumstances they are currently surrounded with. This thesis introduces the most appropriate legitimacy-maintaining tactics and strategies that may help oil firms to avoid activity suspension using CSR issues. Furthermore, this thesis provides investors with information and suggestions for a deep understanding about the Libyan context during (and after) the Arab spring.

This thesis could thus prompt oil companies operating in Libya to consider significant change in CSR issues in parallel to the revolutionary dues that have emerged since 2011. The findings of this thesis, from a management reconstruction perspective, could be used as a basis to make significant alterations towards the efficient and effective CSR & sustainability disclosure and practice.

12.2 Contributions to research methods

This thesis could be among the first few longitudinal studies in the CSR area based on online data and covering a time horizon of nearly a decade. The researcher presented the first findings obtained predominantly by analysing linear online CSR data in the Governance, Accountability & Responsible Investment (GARI) conference, 18-20 April 2016, Henley Business School, University of Reading. The title of the presentation was 'The influence of political change on the quality and quantity of corporate social responsibility disclosure in Arab Spring countries: The Libyan Context'.

Crawling web CSR data using www.archive.org provides a unique opportunity to collect CSR information published during a very short and tense period (2011) when dramatic political change occurred in the context (cf. Arafa, 2012). The collected information consists of the human recorded communication of oil companies in that period. Obtaining CSR information about that period is not easy (Eljayash, 2015) and sometimes impossible (Alghodban & Ramli, 2015).

12. The contributions of this thesis

This thesis attempts to improve the qualitative analysis of the interviews by utilising the sematic analysis technique with different perspectives from Pilkington and Sinapi (2014). This thesis is the first CSR-related research study using the conversational qualities of interviews to assess inductive findings by accurately identifying the discussion genre. This technique increases the objectivity of the interview analysis by encoding the meaning of transcripts instead of a frequency-based breakdown.

Over the course of the interview analysis, this thesis uniquely introduces a 'focus rate' that can be used to objectively assess an interviewee's familiarity—and consequently the actual experience—with the topic discussed instead of predicting the qualities of personal knowledge conventionally by qualification, years of experience, position etc. This thesis approves that these two approaches are significantly different.

The Totality Assessment for Rating Internet-disclosure's Qualities (TARIQ) research method has been introduced in this thesis in order to assess the significance of the web-based disclosure from a totality perspective. The main concept of this method is based on the fact that CSR activities influence [in totality] other organisational functions of firms (Li, Li & Minor, 2016; McWilliams & Siege, 2000; Tagesson, Blank, Broberg & Collin, 2009; Waldman, Siegel & Javidan, 2004). The significance of this method is minimising the probable bias of the quantitative findings by looking at not only the function via which the studied disclosure is generated but also, all the organisational functions on which the organisational functions concerned—it is CSR disclosure in this thesis—are influenced. The outputs of this method significantly improve the deductive findings of the thesis.

Determining the reliability of CSR disclosure is a major contribution to the relevant literature. It has been determined quantitatively in five different ways. These are the NOC-subsidiary asymmetry rates, the timing regularity of publishing CSR disclosure, publishing CSR disclosure in an offline-downloadable format, the reliability according to Cronbach's alpha (based on the frequencies of the CSR disclosure) and the extent of disclosing CSR information in depth.

All these research methods and others not mentioned here, strengthen the triangulation in this thesis.

12.3 Contributions to the relevant literature

This study makes several new contributions. The studied phenomenon has been researched in this context before. Accordingly, most of the contributions in this section could be considered as unique contributions to the relevant literature.

The web-based CSR & sustainability disclosure is significantly missing in the extant CSR literature of the Libyan context. This thesis will encourage scholars interested in Libyan context, and other left behind contexts, to include web-based data in future research studies due to the technical and methodological clarifications stated in this thesis.

Chapter 7 outlines the statistical evidence about the influence of political change on CSR disclosure. The findings shown in Chapter 8 (interviews) support the existence of this relationship through management reconstructions following the political alteration in 2011. This triangulated agreement is in consistency with many scholars (Alghodban & Ramli, 2015; Almontaser, 2017; Brett, 2008; D. Campbell, 2000; Ducassy, 2013; Flickinger et al., 2016; Getz & Oetzel, 2009; Karam & Jamali, 2013; Morsing & Roepstorff, 2015; O'Dwyer, 2002).

However, this study proves uniquely that when the source/reason of a crisis is not sectoral, the agenda of CSR disclosure could be less scattered (all types of CSR disclosure are substantially considered). This finding is consistent with Deegan et al.'s (2000, p. 120) empirical date representing companies operating in a sector affected by crisis and with a more scattered structure of CSR agendas.

To some degrees, this study proves that CSR disclosure has been used pre-emptively as a calming policy towards the pressure of potential oppositions (stakeholders), especially in times of crisis (consistent with Deegan et al., 2000; Patten, 1992; Walden & Schwartz, 1997). This study has shown these pressures have been politically acted to a certain extent (cf. Strazzari & Tholens, 2014).

Another contribution to the relevant literature is constituted by the statistical findings, which prove that the improvement in political stability and freedom of speech does not encourage Libyan oil companies to disclose more.

This study proves that web CSR disclosure is a not ownership-oriented issue in this context. This has been approved by, firstly, the quantitative analysis related to the probable centralisation of web CSR disclosure. Secondly, the semantic analysis of the interviews also detects a low linguistic relationship between different types of ownerships raised in the interview, namely NOC, JVCs and NCs.

On the course of the ownership issue, this study proves that the private sector limitedly disclosed CSR information compared to oil companies operating in the public sector. This is in contrast with current literature in the same context (Al-drugi, 2013) but consistent with the findings in the Thai context (Suttipun & Stanton, 2012).

The change in stakeholders' temperaments and behaviours following the political crisis in this context is congruent with the views and findings of Archel et al. (2011), Barkemeyer (2007), J. Solomon (2005) and Hamidu et al. (2014) . In this study, the category of stakeholders able to threat firms' activities have been referred to as primary stakeholders (Relch, 2012). Identifying employees and society as the most significant and influential stakeholders affected by the oil companies operating in Libya is not a contribution. The unique contribution consists in the ways in which they have been exerting pressure on the studied firms since 2011. This study found that the primary stakeholders claimed, for the first time, political and other responsibility elements of legitimacy (such as human rights and environmental issues) from the oil companies they are working in or living around. These findings are consistent with many scholars (Asnæs, 2013; Bolívar, 2009; Hove, 2017; Krever, 2014).

This study confirms empirically that there is no stakeholders' linguistic-specificity on the website of oil companies operating in Libya. However, topics' linguistic-specificity is underlined in this study. The bilingual symmetry (based on the significance of each type of CSR disclosure) of publishing CSR information increased after 2011. All these findings render the motivation of launching bilingual websites by different oil companies in Libya unclear.

For the first time, a set of probable obstacles of CSR-related performance have been investigated at both national and sectoral levels. The uniqueness of this contribution is that the obstacles have been identified by the 23 interviewed participants working there and who witnessed the impacts of political change on CSR-related

performance at the institutional, ministry and national levels. In terms of CSR literature, this approach had not been investigated in this context.

13. Limitation of this study and future studies

This research study, alike other studies, do have some limitations which could be outlined in two points. Firstly, the full picture of investigating the impact of the Arab Spring on CSR & sustainability disclosure and practice is missing the influence of MNCs on CSR disclosure towards the host country, Libya. What might highlight the importance of such studies is not only the significance of their businesses in Libya as investors, but also the probable role they have played in the Arab spring (Darendeli & Hill, 2015).

Secondly, CSR information published on annual reports from 2008 to 2015 is out of scope of this study. Future studies should involve annual reports and other standalone reports (if available) related to the CSR and sustainability issues to judge the findings of this study.

Another limitation in this study is the absence the actual stakeholders' engagement with Web-based CSR information. Proving that from interviewing people, as shown in this study, is not enough to get full picture about. Future studies could adopt an appropriate research method/technique to detect, for example, the usage of Web-based CSR information. These web metrics can be obtained from the studied firms per se who are the owners of the websites on which the collected CSR information is published.

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Appendix 1

The List of interviews' questions that are classified by the potential participants' categories

NOTE: Some questions, and their answers, have been recently deleted later this thesis due to excluding the chapters related to them and exceeding the maximum size of the thesis.

V1: *Version of the interview questions for people working in oil companies based in Libya (NOC, NCs and JVCs).* V2: Version of the interview questions for people working in the Audit Bureau. V3: Interview questions for people working in MNCs. V4: Information Technology (IT) manager.				
Questions	**V1**	**V2**	**V3**	**V4**
1. What is your current position, recent qualifications, years of experience in the current job and the title of your current job?	√	√	√	√
2. What do you know about the corporate social responsibility toward the concerned stakeholders? Have you studied this issue before or was it in one of the training programs you attended?	√	√	√	√
3. How many board members are in the company?	√			
4. How many members have resigned once the previous regime has been set down?	√			
5. What is the female quota before and after the revolution?	√			
6. When did the company last endorse the annual report?	√			
7. What would be the motivations to make the company pay attention to CSR practices and disclosure?	√			
8. Do you see that the Libyan conventions influence the CSR performance in the company?	√			

V1: *Version of the interview questions for people working in oil companies based in Libya (NOC, NCs and JVCs).* V2: Version of the interview questions for people working in the Audit Bureau. V3: Interview questions for people working in MNCs. V4: Information Technology (IT) manager.				
Questions	**V1**	**V2**	**V3**	**V4**
9. Do you believe that international affiliation might affect the company's performance in social responsibility?	√			
10. Do you think that what might be disclosed in the annual report must not be published on the website and vice versa? Pros and cons.	√			
11. Do you see that the company is interested in sustainable development for stakeholders?	√			
12. Do you think the environmental practices are considered in the companies? Are they being considered due to the nature of the company's activities or because of the actual environmental events and incidences?	√			
13. When did you last notice that the company has changed the policy of social responsibility?	√			
14. Do you see the reconstructed management has changed the corporate social disclosure in the company? Do you believe that the priorities of social disclosure have changed before and after the revolution?	√			
15. Do you see that employees' voices have become more vociferous than ever in terms of getting their rights and making their work conditions better? In that case, what are the reasons and aims behind that?	√			

V1: *Version of the interview questions for people working in oil companies based in Libya (NOC, NCs and JVCs).* V2: Version of the interview questions for people working in the Audit Bureau. V3: Interview questions for people working in MNCs. V4: Information Technology (IT) manager.				
Questions	**V1**	**V2**	**V3**	**V4**
16. Do you believe that the society has become more effective than ever in relation to the company's performance in terms of corporate social responsibilities?	√			
17. Do you think that company has adopted CSR practices and disclosure obeying the laws or voluntarily or in response to stakeholders' pressure?	√			
18. Do you think that health, safety and quality were considered with your clients before & after the revolution, please support your answer with examples?	√			
19. Do you think that environmental practices are considered only in/around the operating locations or even in/around other locations such as administrative blocks?	√			
20. Do you think that there is coordination between MNCs and their local partnerships (Joint Venture Companies) in terms of CSR practices and disclosure?	√			
21. Do you believe that the disclosure related to CSR disclosure and HS&E on companies' websites is reliable? If not, do you think that the annual report is a good alternative?	√		√	
22. What is your opinion about the changes in the strategic vision of community disclosure in oil companies in Libya, sustainable development in 2008-2009, job vacancies in 2010-2011, revolutionary and religious expressions in 2012-2013 and unionisation and sustainability in 2014-2015?	√			

V1: *Version of the interview questions for people working in oil companies based in Libya (NOC, NCs and JVCs).* V2: Version of the interview questions for people working in the Audit Bureau. V3: Interview questions for people working in MNCs. V4: Information Technology (IT) manager.				
Questions	**V1**	**V2**	**V3**	**V4**
23. Why are national companies interested in community and environmental disclosure while joint venture companies are involved in employee disclosure?	√			
24. Why is the updateability of CSR information in national companies higher than in joint ventures?	√			
25. Why are the Arabic websites always different from English websites?	√			
26. It is noticed that the NOC, as the owner, centralized the media of the oil sector in Libya. Why has the NOC role in web disclosure declined sharply after the revolution?	√			
27. Do you think that the current laws and regulations are undermining CSR practices and disclosure?	√			
28. Why are all types of disclosure, except the total of CSR disclosure, in oil companies not significantly correlative with the 'government effectiveness indicator', which is introduced by the World Bank? By the way this indicator was (12) in 2008 and became just (2) in 2014.	√			
29. Why have national companies disclosed more than joint venture companies in both English and Arabic?	√			
30. The current attention paid to the English website in general, does it reflect the common saying that pre-reconstruction management boards discourage using the English language, but prefer the Arabic language?	√			

V1: *Version of the interview questions for people working in oil companies based in Libya (NOC, NCs and JVCs).* V2: Version of the interview questions for people working in the Audit Bureau. V3: Interview questions for people working in MNCs. V4: Information Technology (IT) manager.				
Questions	**V1**	**V2**	**V3**	**V4**
31. What would be your suggestions for improving the CSR practices and disclosure?	√			
32. In general, where do you rate your company in the gradable CSR scale from weak to excellent?	√			
33. Have you been hurt or got damaged physical or mentally from the low level of CSR practices?	√			
34. If I get an opportunity to visit your company, which department is concerned with the issue we have discussed right now?	√			
35. With reference to your position as a website administrator to what extent stakeholders are engaged with a website of your company?				√
36. Do you see that oil companies' websites have accepted a degree of reliability?		√		
37. Do you see the improvement/declination in different oil companies' performance due to the changes in the political environment in this country? If it does, how?		√		
38. Have CSR & Sustainability reports ever been a part of your recommendations in final/initial audit reports? Tell me more about that.		√		
39. Do you see notable change in the working environment surrounding your field audit job in oil companies? Tell me more about that.		√		

V1: *Version of the interview questions for people working in oil companies based in Libya (NOC, NCs and JVCs).* V2: Version of the interview questions for people working in the Audit Bureau. V3: Interview questions for people working in MNCs. V4: Information Technology (IT) manager.				
Questions	**V1**	**V2**	**V3**	**V4**
40. Is the Audit Bureau concerned with the extent of international and local HS&E standards being applied by oil companies? Tell me more about that.		√		
41. Are the new security/national conditions of the working environment, which are surrounding the oil companies, considered in your auditing tasks in terms of lacking in HS&E and other CSR practices and disclosure? Pleases tell me more about that.		√		
42. What are considered statistical and financial indicators in auditing CSR & sustainability issues? Pleases tell me more about that.		√		
43. Perhaps complaints and reports against oil companies in relation to CSR issues are one of the presumptions that might be obtained from different stakeholders… have you noticed recently an increase in their quantities? Whether this is qualitative or qualitative increase or both? To what extent these complaints are reliable?		√		
44. Do you think that the oil sector was, and is still, affected by politics?		√		
45. Do you recognise, in auditing, whether funding the CSR & sustainability projects is based on a political pattern or not?		√		
46. Have you seen the foreign partner, in the oil sector, playing a main role in CSR & sustainability issues regardless of partnership types; operational or capital partnership?		√		

V1: *Version of the interview questions for people working in oil companies based in Libya (NOC, NCs and JVCs).* V2: **Version of the interview questions for people working in the Audit Bureau.** V3: **Interview questions for people working in MNCs.** V4: **Information Technology (IT) manager.**				
Questions	**V1**	**V2**	**V3**	**V4**
47. Have you realised that oil companies significantly consider their foreign/domestic stakeholders in terms of CSR & sustainability issues? Have you recently seen any concerned quantitative/qualitative changes?				√
48. What is your advice to National Companies in terms of improving CSR practices and disclosure in Libya through the window of foreign affiliations?			√	

Appendix 2

The email sent to foreign companies inviting them for interview

Dear Country Manager of the Libyan branch,

I am currently PhD student at the University of Reading (Henley Business School) in the UK. My thesis title is: '**Investigating the inferred relationship between the disclosure of Corporate Social Responsibility (CSR) and institutional management reconstruction due to the Arab Spring: with special regard to Libya**'.

Your company, as many other Multinational Companies (MNCs) operating in the Libyan oil sector, is included in my research sample. I have checked your website during the period from 2008-2015 searching for CSR content for the Libyan context and I have collected many interesting findings for the research area I am working in.

I appreciate your acceptance to conduct an interview for a <u>half an hour</u> via Skype with the country/regional manager or deputy discussing the issue on the basis of these aspects:

1- The extent of the probable associativity between MNCs and companies based in Libya through any local CSR practices.
2- As a result of some initial findings, why did MNCs, and probably your company, suspend the CSR disclosure for the Libyan context during the intra-revolutionary period, 2010-2011?
3- What are the motivations for publishing CSR content for the Libyan context?

Thank you very much in advance.

Regards

Tariq S. Almontaser

Appendix 3

The dialogical qualities of interviewees' discussions regarding different units of analysis.

The units of analysis		Constructiveness Using ' eventive' and ' stative'	In-depth discussion Using	Saying good/bad news Using second or third personal	Dramatization (negation + intensity)	Objectivity Using objective adjectives	Confidence assertion Less doubts	Focus Grade No of words / minute	Style of Discussion
Compan y's Activity	Oil Company	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Focused	Argumentative; in the real
	Audit bureau	Poor	Neutral	Good News	High	High	High	Less Focused	Argumentative; involving the narrator
Company's ownership	Owner	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Focused	Argumentative; in the real
	National	Neutral	Neutral	Neutral	Neutral	High	Neutral	Less Focused	Argumentative; in the real
	Joint Venture	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Focused	Enunciative; in the real
	MNC	Poor	Shallow	Bad News	High	Neutral	Low	Less Focused	Argumentative; involving the narrator
Work location	Abroad	Poor	Shallow	Bad News	High	Neutral	Low	Less Focused	Argumentative; involving the narrator
	Based in Libya	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Focused	Argumentative; in the real

The units of analysis		Constructiveness Using ' eventive' and ' stative'	In-depth discussion Using	Saying good/bad news Using second or third personal	Dramatization (negation + intensity)	Objectivity Using objective adjectives	Confidence assertion Less doubts	Focus Grade No of words / minute	Style of Discussion
Interviewee position	Board member	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Focused	Argumentative; involving the narrator
	Manager	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Less Focused	Argumentative; in the real
	Consultant	Neutral	Deep	Bad News	Low	Low	Low	Focused	Argumentative; involving the narrator
	Senior employee	Poor	Neutral	Good News	Neutral	Neutral	Neutral	Less Focused	Argumentative; involving the narrator
	employee	Strong	Neutral	Neutral	Neutral	Neutral	Neutral	Less Focused	Argumentative; in the real
Academic qualification	MSc	Neutral	Deep	Bad News	Neutral	Neutral	Neutral	Less Focused	Argumentative; involving the narrator
	BSc	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Focused	Argumentative; involving the narrator
Academic Major	HS&E	Neutral	Neutral	Neutral	Low	Neutral	Neutral	Less Focused	Descriptive; in the real
	Accounting	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Focused	Argumentative; involving the narrator
	Finance	Neutral	Neutral	Neutral	Neutral	Neutral	Neutral	Less Focused	Argumentative; involving the narrator

The units of analysis		Constructiveness Using ' eventive' and ' stative'	In-depth discussion Using	Saying good/bad news Using second or third personal	Dramatization (negation + intensity)	Objectivity Using objective adjectives	Confidence assertion Less doubts	Focus Grade No of words / minute	Style of Discussion
	Computer science	Poor	Shallow	Neutral	Neutral	Low	Low	Less Focused	Enunciative; involving the narrator
	Engineering	Strong	Neutral	Good News	Neutral	Neutral	Neutral	Less Focused	Enunciative; in the real

Appendix 4

The details of familiarity (focus) test of all interviewees according to the metrics of their interviews.

Interv-Iewee	No. of Answered Questions (% of all asked questions)	No. of relevant words	Interview Duration (in minutes)	Focus rates (Words/Minute)	Focus rates	Focus Grade
AA2	27 (73%)	1262	72	18	67%	Focused
AA4	-	-	-	-	-	-
YS5	28 (76%)	1349	60	22	86%	Extremely Focused
RA7	25 (68%)	650	65	10	38%	Less Focused
FZ9	30 (81%)	1154	44	26*	100%	Extremely Focused
TG10	27 (73%)	957	93	10	39%	Less Focused
SB11	31 (84%)	669	55	12	46%	Less Focused
TB14	8 (100%)	724	50	14	55%	Focused
AB17	35 (95%)	1024	84	12	46%	Less Focused
MS18	21 (57%)	776	80	10	37%	Less Focused
TA20	20 (54%)	1096	130	8**	32%	Less Focused

Interv-Iewee	No. of Answered Questions (% of all asked questions)	No. of relevant words	Interview Duration (in minutes)	Focus rates (Words/Minute)	Focus rates	Focus Grade
DA21	35 (95%)	1005	73	14	52%	Focused
AT25	37 (100%)	1250	112	11	43%	Less Focused
FR27	11 (92%)	395	30	13	50%	Focused
I28	37 (100%)	1841	78	24	90%	Extremely Focused
SK29	5 (63%)	177	15	12	45%	Less Focused
SD30	36 (97%)	1480	92	16	61%	Focused
MH31	12 (100%)	360	30	12	46%	Less Focused
MG32	11 (92%)	540	60	9	34%	Less Focused
SE33	8 (100%)	396	30	13	50%	Focused
AE34	12 (100%)	513	60	9	33%	Less Focused
SE35	10 (100%)	362	30	12	46%	Less Focused
MS36	27 (73%)	965	67	14	55%	Focused
Log. Avg.	**20 (85%)**	**750**	**60**	**13**	**50%**	

* and ** are the highest and the lowest rates respectively.

Appendix 5

Linguistic rates of used *verbs* and *connectors* in the interviews; generated by TROPES version 8.4.4.

Note: All figures in percentages (%).

Description		(1) Used Verbs				(2) Used Connectors								
		Factive	Stative	Reflexive	Performative	Condition	Cause	Goal	Addition	Disjunction	Opposition	Comparison	Time	Place
Company's Activity	Oil Company	42.10	38.20	19.70	0.00	2.80	5.60	1.10	55.80	5.90	8.50	14.30	6.00	0.00
	Audit bureau	41.40	33.20	25.00	0.40	7.80	4.90	1.00	53.90	6.90	9.80	10.80	4.90	0.00
Company's Ownership	Owner	42.80	37.70	19.50	0.00	2.50	5.80	0.70	58.70	4.80	7.60	13.60	6.20	0.00
	National	43.50	36.80	19.60	0.10	4.30	5.40	0.80	56.80	6.20	7.00	14.00	5.40	0.00
	Joint Venture	40.50	39.70	19.70	0.00	2.10	4.90	1.80	53.70	7.00	10.10	14.30	6.10	0.00
	MNC	40.30	33.90	25.80	0.00	8.20	7.10	1.20	44.70	7.10	12.90	14.10	4.70	0.00
Work location	Abroad	40.90	35.20	23.80	0.00	7.10	5.00	0.70	51.40	5.70	10.70	12.90	6.40	0.00
	Based in Libya	42.20	38.10	19.60	0.00	2.70	5.60	1.10	56.30	6.00	8.30	14.10	5.80	0.00
Interviewee position	Board member	41.80	38.00	20.20	0.00	0.00	5.10	0.60	52.80	5.60	11.20	19.10	5.60	0.00
	Manager	42.60	37.40	19.90	0.00	4.90	5.90	1.30	53.90	6.20	9.20	12.10	6.50	0.00
	Consultant	39.60	40.20	20.20	0.00	2.10	5.10	0.90	61.70	6.80	7.70	11.10	4.70	0.00
	Senior employee	41.00	34.10	24.90	0.00	4.20	7.20	1.20	55.70	6.00	5.40	15.00	5.40	0.00

Appendix 5

Description		(1) Used Verbs				(2) Used Connectors									
		Factive	Stative	Reflexive	Performative	Condition	Cause	Goal	Addition	Disjunction	Opposition	Comparison	Time	Place
	employee	43.80	38.80	17.20	0.20	4.10	4.60	1.40	53.90	5.10	9.20	14.70	6.90	0.00
Academic qualification	MSc	40.50	39.00	20.50	0.00	2.90	6.10	0.60	59.70	4.60	7.80	13.00	5.50	0.00
	BSc	42.60	37.20	20.10	0.10	3.40	5.30	1.30	53.80	6.60	9.00	14.40	6.10	0.00
	HS&E	42.80	38.30	18.90	0.00	2.90	2.90	0.80	56.70	5.00	10.00	14.20	7.50	0.00
	Accounting	42.50	36.50	20.90	0.10	2.80	6.00	1.20	56.90	6.00	9.10	12.30	5.60	0.00
	Finance	40.80	38.60	20.60	0.00	2.60	7.70	1.70	54.70	5.10	6.00	16.20	6.00	0.00
	Computer science	42.90	31.30	25.90	0.00	7.10	7.10	0.00	40.50	4.80	14.30	23.80	2.40	0.00
	Engineering	40.70	40.90	18.30	0.00	4.30	5.80	1.00	55.10	7.70	6.30	14.50	5.30	0.00

Appendix 6

Linguistic rates of the used *Adjectives* and *Modalities* in the interviews; generated by TROPES version 8.4.4.
Note: All figures are in percentages (%).

Description		(1) Modalities							(2) Adjectives		
		Time	Place	Manner	Assertion	Doubt	Negation	Intensity	Objective	Subjective	Numeral
Company's Activity	Oil Company	42.10	38.20	19.70	0.00	2.80	5.60	1.10	80.10	12.40	7.50
	Audit bureau	41.40	33.20	25.00	0.40	7.80	4.90	1.00	80.90	7.80	11.30
Company's Ownership	Owner	42.80	37.70	19.50	0.00	2.50	5.80	0.70	79.70	13.50	6.80
	National	43.50	36.80	19.60	0.10	4.30	5.40	0.80	83.20	8.80	8.00
	Joint Venture	40.50	39.70	19.70	0.00	2.10	4.90	1.80	80.10	12.50	7.40
	MNC	24.00	7.10	30.50	6.70	0.90	18.60	12.00	74.00	13.20	12.80
Work location	Abroad	23.50	3.00	16.70	11.40	0.80	27.30	17.40	80.10	12.40	7.50
	Based in Libya	24.60	5.10	29.50	8.10	1.10	20.60	11.00	80.90	7.80	11.30
Interviewee's position	Board member	22.90	6.30	28.70	7.80	0.30	20.20	13.90	75.90	12.80	11.30
	Manager	27.30	8.10	28.60	6.40	1.10	16.70	11.90	80.90	11.90	7.30
	Consultant	12.50	9.20	32.50	4.20	1.70	23.30	16.70	83.40	10.30	6.30
	Senior employee	24.00	7.10	30.50	6.70	0.90	18.60	12.00	77.20	12.70	10.00
	employee	23.50	3.00	16.70	11.40	0.80	27.30	17.40	79.10	16.70	4.20
Academic qua	MSc	12.60	8.20	33.90	7.70	1.10	21.30	15.30	80.70	9.50	9.80
	BSc	25.60	6.60	28.60	7.00	0.90	19.20	12.10	82.00	10.40	7.60

Appendix 6

Description	(1) Modalities							(2) Adjectives		
	Time	Place	Manner	Assertion	Doubt	Negation	Intensity	Objective	Subjective	Numeral
HS&E	23.80	6.30	31.00	7.50	0.80	18.70	11.90	78.40	14.50	7.10
Accounting	20.30	8.00	30.20	7.50	0.20	18.80	15.00	80.80	11.10	8.10
Finance	31.40	8.40	27.20	7.30	3.10	14.70	7.90	80.40	11.90	7.60
Computer science	27.00	6.50	24.30	7.80	0.90	23.50	10.00	80.90	11.20	7.90
Engineering	22.30	4.80	31.30	5.70	0.60	20.80	14.50	76.40	14.40	9.10

Appendix 7

Linguistic rates of the used *pronouns* in interviews; generated by TROPES version 8.4.4.
All figures are in percentages (%).

Description		(5) Pronouns						
		I	**Thou**	**He**	**We**	**You**	**They**	**Somebody**
Company's Activity	Oil Company	36.70	0.00	1.50	13.20	1.20	18.60	0.50
	Audit bureau	35.20	0.00	0.00	33.30	1.90	20.40	0.00
Company's Ownership	Owner	30.50	0.00	1.10	15.50	1.10	17.80	1.10
	National	40.70	0.00	0.90	19.40	2.80	22.20	0.00
	Joint Venture	43.70	0.00	2.40	13.50	0.00	19.00	0.00
	MNC	30.60	0.00	0.00	12.20	2.00	14.30	0.00
Work location	Abroad	36.70	0.00	1.50	13.20	1.20	18.60	0.50
	Based in Libya	35.20	0.00	0.00	33.30	1.90	20.40	0.00
Interviewee position	Board member	34.40	0.00	0.00	11.50	1.60	13.10	0.00
	Manager	36.90	0.00	1.50	16.20	1.30	19.70	0.50
	Consultant	27.20	0.00	0.00	27.20	0.00	28.40	0.00
	Senior employee	34.20	0.00	0.80	19.20	2.50	11.70	0.00
	employee	28.00	0.00	1.20	6.10	0.00	19.50	2.40
Academic qualification	MSc	52.40	0.00	2.40	9.80	1.20	14.60	0.00
	BSc	41.30	0.00	2.20	14.10	2.20	22.80	0.00
	HS&E	33.10	0.00	1.40	10.60	1.40	16.90	1.40

Description		(5) Pronouns						
		I	**Thou**	**He**	**We**	**You**	**They**	**Somebody**
	Accounting	38.10	0.00	1.30	17.80	1.30	19.70	0.00
	Finance	43.10	0.00	1.40	11.10	0.00	16.70	0.00
	Computer science	25.70	0.00	0.00	20.30	1.80	25.20	0.90
	Engineering	46.80	0.00	3.20	14.50	3.20	8.10	0.00

Appendix 8

The selected online access points to restore websites captured by www.archive.org.

Sector →		Public Sector											Private		Total of Captures
Companies →		NOC	Akakus	Sirte	Zueitina	Waha	Horouj	Melita	Brega	Arahila	ARC[127]	ADWOC[128]	Retaj	Akeel	
Type of ownership →		Owner	JVC	NC	JVC	JVC	JVC	JVC	NC	NC	NC	JVC	NC	NC	
EVWs[129]	2008	√	√	☒	☒	√	√	☒	√	☒	√	☒	☒	☒	6
	2009			☒	☒			☒		☒		☒	☒	☒	0
	2010	√	√	☒		√	√	√	√	☒	❖				6
	2011			☒	√					☒	❖	√	√	√	4
	2012	√	√	√	√	√	√	√				√			8
	2013								√	√	√		√	√	5
	2014			√	√	⊡			⊡				√		3
	2015	√	√	√		⊡	√	√	⊡	√	√	√		√	9
AVWs[130]	2008	√	☒	☒		√	√	☒	√		√				5
	2009		☒	☒	√			☒		√					2
	2010	√	√			√	√	√	√	√	❖				7

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[127] Azawia Refinery Company.

[128]Arab Drilling & Work Over Company. All of the equities in ADWOC are owned by foreign investors, but the firm is joint-owned with the Libyan government.

[129] ⊡ Website was shut down by the company. ☒ No evidence of launching a website (English or Arabic). ❖ No website captured by archive.org. √ Website has been checked to collect CSR & sustainability information.

[130] Shaded companies have not launched Arabic websites.

Appendix 8

Sector →					Public Sector									Private		Total of Captures
Companies →			NOC	Akakus	Sirte	Zueitina	Waha	Horouj	Melita	Brega	Arahila	ARC[127]	ADWOC[128]	Retaj	Akeel	
Type of ownership →			Owner	JVC	NC	JVC	JVC	JVC	JVC	NC	NC	NC	JVC	NC	NC	
		2011	√		√	√						❖				3
		2012	√	√		√	√	√	√	√	√	√				9
		2013			√							√				2
		2014				√					√					2
		2015	√	√	√		√	√	√	√	√	√				9

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Appendix 9

The frequency of the main titles of CSR & sustainability disclosure on AVWs.

Titles	2008-2009	2010-2011					2012-2013	2014-2015
		Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	Total		
Agreements	14	4	6	1	3	14	8	1
Announcement	25	42	21	44	4	75	50	11
Annual Report	0	0	0	0	0	0	0	0
Certification	2	4	0	0	1	5	4	3
Chairman message	5	6	0	0	11	17	3	2
Job Vacancies	9	24	12	12	1	49	5	0
Meeting	20	22	18	2	4	46	36	44
News	14	12	1	0	7	20	6	82
Sustainability Report	18	9	12	1	1	23	15	12
Tender	9	5	5	1	1	12	7	19
Training programs	46	21	20	1	8	50	39	24
Workshops	14	1	1	0	0	2	7	1
Total	**176**	**166**	**39**	**61**	**33**	**313**	**180**	**199**
Duration (in days)	730	350	63	186	131	730	730	730
The relative weight of totals w.r.t the duration of the period (basis year is 2008-2009)	**100%**	197%	270%	214%	114%	178%	102%	113%

Appendix 10

The number of data records regarding types of ownership and CSR disclosure.

Part: A (2008 to 2015)

Website	Types of disclosure	2008-2009				2010-2011				2012-2013				2014-2015				*Totals*			
		JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total	*JVCs*	*NCs*	*Owner*	*Grand Totals*
Arabic	Community	9	11	84	**104**	17	10	153	**180**	16	61	100	**177**	13	26	38	**77**	*55*	*108*	*375*	*538*
	Customer	0	2	0	**2**	0	2	4	**6**	0	3	1	**4**	2	7	1	**10**	*2*	*14*	*6*	*22*
	Employee	21	15	48	**84**	22	14	100	**136**	5	50	55	**110**	7	52	34	**93**	*55*	*131*	*237*	*423*
	Environment	1	4	21	**26**	4	3	29	**36**	2	3	24	**29**	11	10	14	**35**	*18*	*20*	*88*	*126*
	HS&E	1	9	3	**13**	14	5	15	**34**	3	7	0	**10**	9	29	0	**38**	*27*	*50*	*18*	*95*
	Total	**32**	**41**	**156**	**229**	**57**	**34**	**301**	**392**	**26**	**124**	**180**	**330**	**42**	**124**	**87**	**253**	*157*	*323*	*724*	*1204*
English	Community	23	0	23	**46**	8	0	19	**27**	6	8	3	**17**	10	19	21	**50**	*47*	*27*	*66*	*140*
	Customer	6	0	2	**8**	0	0	0	**0**	0	7	0	**7**	8	14	12	**34**	*14*	*21*	*14*	*49*
	Employee	72	1	12	**85**	35	0	3	**38**	9	36	25	**70**	10	67	13	**90**	*126*	*104*	*53*	*283*
	Environment	128	3	12	**143**	11	0	4	**15**	5	4	29	**38**	18	8	7	**33**	*162*	*15*	*52*	*229*
	HS&E	16	2	0	**18**	1	1	4	**6**	8	4	0	**12**	11	17	13	**41**	*36*	*24*	*17*	*77*
	Total	**245**	**6**	**49**	**300**	**55**	**1**	**30**	**86**	**28**	**59**	**57**	**144**	**57**	**125**	**66**	**248**	*385*	*191*	*202*	*778*
Eng. & Ara.	Community	32	11	107	**150**	25	10	172	**207**	22	69	103	**194**	23	45	59	**127**	*102*	*135*	*441*	*678*
	Customer	6	2	2	**10**	0	2	4	**6**	0	10	1	**11**	10	21	13	**44**	*16*	*35*	*20*	*71*
	Employee	93	16	60	**169**	57	14	103	**174**	14	86	80	**180**	17	119	47	**183**	*181*	*235*	*290*	*706*
	Environment	129	7	33	**169**	15	3	33	**51**	7	7	53	**67**	29	18	21	**68**	*180*	*35*	*140*	*355*
	HS&E	17	11	3	**31**	15	6	19	**40**	11	11	0	**22**	20	46	13	**79**	*63*	*74*	*35*	*172*
	Total	**277**	**47**	**205**	**529**	**112**	**35**	**331**	**478**	**54**	**183**	**237**	**474**	**99**	**249**	**153**	**501**	*542*	*514*	*926*	*1982*

Appendix 10

Part: B (2010 to 2011)

Website	Types of disclosure	Pre-Arab spring				Pre-revolution				Intra-revolution				Post-revolution				Totals			
		JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Grand Totals
Arabic	Community	12	5	99	**116**	1	1	23	**25**	0	0	12	**12**	4	4	19	**27**	*17*	*10*	*153*	***180***
	Customer	0	0	3	**3**	0	0	0	**0**	0	0	0	**0**	0	2	1	**3**	*0*	*2*	*4*	***6***
	Employee	18	14	82	**114**	3	0	6	**9**	0	0	1	**1**	1	0	11	**12**	*22*	*14*	*100*	***136***
	Environment	2	3	17	**22**	1	0	3	**4**	0	0	0	**0**	1	0	9	**10**	*4*	*3*	*29*	***36***
	HS&E	5	5	7	**17**	5	0	6	**11**	0	0	1	**1**	4	0	1	**5**	*14*	*5*	*15*	***34***
	Total	**37**	**27**	**208**	**272**	**10**	**1**	**38**	**49**	**0**	**0**	**14**	**14**	**10**	**6**	**41**	**57**	*57*	*34*	*301*	***392***
English	Community	7	0	19	**26**	1	0	0	**1**	0	0	0	**0**	0	0	0	**0**	*8*	*0*	*19*	*27*
	Customer	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**	*0*	*0*	*0*	***0***
	Employee	34	0	3	**37**	0	0	0	**0**	0	0	0	**0**	1	0	0	**1**	*35*	*0*	*3*	*38*
	Environment	9	0	4	**13**	1	0	0	**1**	0	0	0	**0**	1	0	0	**1**	*11*	*0*	*4*	*15*
	HS&E	0	1	4	**5**	1	0	0	**1**	0	0	0	**0**	0	0	0	**0**	*1*	*1*	*4*	*6*
	Total	**50**	**1**	**30**	**81**	**3**	**0**	**0**	**3**	**0**	**0**	**0**	**0**	**2**	**0**	**0**	**2**	*55*	*1*	*30*	*86*
Eng. & Ara.	Community	19	5	118	142	2	1	23	26	0	0	12	12	4	4	19	27	*25*	*10*	*172*	***207***
	Customer	0	0	3	3	0	0	0	0	0	0	0	0	0	2	1	3	*0*	*2*	*4*	***6***
	Employee	52	14	85	151	3	0	6	9	0	0	1	1	2	0	11	13	*57*	*14*	*103*	***174***
	Environment	11	3	21	35	2	0	3	5	0	0	0	0	2	0	9	11	*15*	*3*	*33*	***51***
	HS&E	5	6	11	22	6	0	6	12	0	0	1	1	4	0	1	5	*15*	*6*	*19*	***40***
	Total	**87**	**28**	**238**	**353**	**13**	**1**	**38**	**52**	**0**	**0**	**14**	**14**	**12**	**6**	**41**	**59**	*112*	*35*	*331*	***478***

Appendix 11

The volume of online (offline) CSR disclosure regarding types of companies (in words).

Website Version	Types of Ownership	2008-2009	2010-2011	2012-2013	2014-2015	Total
Arabic	NOC (the owner)	17376 (113)	37735 (490)	16214 (84)	4771 (0)	76096 (687)
	JVCs	1401 (1060)	6591 (0)	1197 (162)	5001 (16)	14190 (1238)
	NCs	4563 (0)	2507 (505)	4201 (131)	6988 (6813)	18259 (7449)
	Total	**23340 (1173)**	**46833 (995)**	**21612 (377)**	**16760 (6829)**	**108545 (9374)**
English	NOC	2024 (142)	431 (4715)	1648 (21)	3626 (0)	7729 (4878)
	JVCs	7840 (9150)	1579 (32)	1241 (40)	5407 (25)	16067 (9247)
	NCs	316 (0)	148 (0)	2644 (54)	7122 (41)	10230 (95)
	Total	**10180 (9292)**	**2158 (4747)**	**5533 (115)**	**16155 (66)**	**34026 (14220)**
Grand Total		33520 (10465)	48991 (5742)	27145 (492)	32915 (6895)	142571 (23594)

Appendix 12

The volume of CSR disclosure (in words) for all data records.

Website	Types of disclosure	2008-2009				2010-2011				2012-2013				2014-2015			
		JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total	JVCs	NCs	Owner	Total
Arabic	Community	193	842	7,650	**8,685**	1,010	412	21,902	**23,324**	597	1,653	7,298	**9,548**	868	1,228	1,747	**3,843**
	Customer	0	299	0	**299**	0	128	367	**495**	0	269	85	**354**	52	316	51	**419**
	Employee	911	1,944	2,639	**5,494**	3,284	2,016	11,036	**16,336**	443	1,865	3,607	**5,915**	638	2,916	1,733	**5,287**
	Environment	37	404	3,521	**3,962**	266	133	3,542	**3,941**	61	91	4,333	**4,485**	1,651	242	523	**2,416**
	HS&E	1,007	1,074	1,212	**3,293**	1,923	323	1,101	**3,347**	258	422	0	**680**	871	7,833	0	**8,704**
	Total	**2,148**	**4,563**	**15,022**	**21,733**	**6,483**	**3,012**	**37,948**	**47,443**	**1359**	**4,300**	**15,323**	**20,982**	**4,080**	**12,535**	**4,054**	**20,669**
English	Community	423	0	1,063	**1,486**	149	0	4,526	**4,675**	70	152	81	**303**	229	572	1,209	**2,010**
	Customer	110	0	69	**179**	0	0	0	**0**	0	243	0	**243**	187	674	223	**1,084**
	Employee	3,173	31	377	**3,581**	739	0	120	**859**	867	1,936	591	**3,394**	13	3,496	301	**3,810**
	Environment	2,087	135	545	**2,767**	129	0	100	**229**	84	92	543	**719**	575	691	1,527	**2,793**
	HS&E	10,152	150	0	**10,302**	27	148	142	**317**	152	220	0	**372**	351	1,652	330	**2,333**
	Total	**15,945**	**135**	**2,054**	**18,134**	**1,044**	**148**	**4,888**	**6,080**	**1,173**	**2,643**	**1,215**	**5,031**	**1,355**	**7,085**	**3,590**	**12,030**
Eng. & Ara.	Community	616	842	8,713	**10,171**	1,159	412	26,428	**27,999**	667	1,805	7,379	**9,851**	1,097	1,800	2,956	**5,853**
	Customer	110	299	69	**478**	0	128	367	**495**	0	512	85	**597**	239	990	274	**1,503**
	Employee	4,084	1,975	3,016	**9,075**	4,023	2,016	11,156	**17,195**	1,310	3,801	4,198	**9,309**	651	6,412	2,034	**9,097**
	Environment	2,124	539	4,066	**6,729**	395	133	3,642	**4,170**	145	183	4,876	**5,204**	2,226	933	2,050	**5,209**
	HS&E	11,159	1,224	1,212	**13,595**	1,950	471	1,243	**3,664**	410	642	0	**1,052**	1,222	9,485	330	**11,037**
	Total	**18,093**	**4,698**	**17,076**	**39,867**	**7,527**	**3,160**	**42,836**	**53,523**	**2,532**	**6,943**	**16,538**	**26,013**	**5,435**	**19,620**	**7,644**	**32,699**

Appendix 13

The extent of NOC-subsidiary asymmetry of CSR agendas (based on the number of data records) in Libya in 2010-2011

The following points are considered:

- The highlighted figures $\boxed{\%}$ disclose at the lowest level of NOC-subsidiary asymmetry rates of CSR agendas.
- The figures of **100%** are related to non-disclosing oil companies.
- '**No data**': there is no evidence whether they did launch a website in that period or not.
- Intra-revolution period, when internet services were banned, consists figures of **100%** which are related to non-disclosing companies host their website abroad and, consequently, they can be accessed. Other non-disclosing companies (indicated by **hyphen**) host their websites in Libya and, consequently, cannot be accessed. Accordingly, these companies have been excluded from NOC-subsidiary asymmetry analysis.

List of companies' names	Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	2010-2011
National Oil Corporation **(Owner)**	-	-	-	-	-
Serte Oil Company	100%	100%	-	100%	100%
Arab Drilling and Work-over Company	No data[131]	84%	100%	100%	94%
Waha Oil Company	31%	44%	-	78%	36%
Horouj Oil Company	100%	68%	-	100%	63%
Brega Marketing Oil Company	45%	39%	100%	100%	45%
Azawia Refinery Company	100%	100%	-	100%	100%
Melita Oil Company	44%	84%	-	51%	37%
Akakus Oil Company	35%	42%	-	51%	38%
Arahila Oil Company	44%	100%	100%	51%	29%
Zuetina Oil Company	20%	100%	-	38%	20%

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[131] There is no evidence whether they did launch a website in that period or not.

List of companies' names	Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	2010-2011
Retaj Group	No Data	No Data	No Data	No Data	No Data
Akeel	No Data	No Data	No Data	No Data	No Data
Logarithmic Average (all firms)	**50%**	**72%**	**100%**	**72%**	**49%**
Logarithmic Average (JVCs)	39%	67%	100%	65%	**43%**
Logarithmic Average (NCs)	67%	79%	100%	85%	**60%**
No. of Companies of low level of NOC-subsidiary asymmetry rates of CSR agendas.	5 (out of 9)	4 (out of 10)	0 (out of 10)	4 (out of 10)	**6 (out of 10)**

Appendix 14

The number of CSR data records published on websites of each oil company during the period from 2008 to 2015.

Sector	Company Name	Types of Ownership	2008-2009	2010-2011	2012-2013	2014-2015	Total
Public	National Oil Corporation	Owner	205	331	237	153	**926**
	Serte Oil Company	NC	1	0	148	175	**324**
	Arab Drilling and Work-over Company	JVC	0	1	3	13	**17**
	Waha Oil Company	JVC	16	17	7	29	**69**
	Horouj Oil Company	JVC	29	3	19	20	**71**
	Brega Marketing Oil Company	NC	22	22	11	17	**72**
	Azawia Refinery Company	NC	15	0	10	22	**47**
	Melita Oil Company	JVC	12	19	4	25	**60**
	Akakus Oil Company	JVC	220	58	8	7	**293**
	Arahila Oil Company	NC	9	13	6	23	**51**
	Zuetina Oil Company	JVC	0	14	13	5	**32**
Private	Retaj Group	NC	0	0	4	2	**6**
	Akeel	NC	0	0	4	10	**14**
Total			**529**	**478**	**474**	**501**	**1982**
The significance of disclosure of NOC (%)			39%	69%	50%	30%	**47%**
The significance of disclosure of NCs (%)			9%	7%	39%	50%	26%
The significance of disclosure of JVCs (%)			52%	24%	11%	20%	27%

Appendix 15

The volume of CSR disclosure (in words) in annual basis.

Website Version	Type of Disclosure	2008	2009	2010	2011	2012	2013	2014	2015
English	Community	338	1290	4933	0	323	115	274	1899
	Consumer	69	157	0	0	178	65	182	2736
	Employee	962	2928	1321	24	3390	230	1754	3831
	Environment	362	3064	290	20	969	6	1402	1552
	HS & E	698	9604	290	27	366	6	1028	1563
	Total	**2429**	**17073**	**6756**	**71**	**5260**	**422**	**4640**	**11595**
Arabic	Community	3279	7701	18501	4885	9437	794	1302	3374
	Consumer	299	0	248	247	313	41	147	272
	Employee	4406	1485	14862	1588	4836	1276	1887	4830
	Environment	3642	408	1705	2445	4521	91	1540	977
	HS & E	2091	1202	1530	1817	642	38	1580	7680
	Total	**13717**	**10796**	**36846**	**10982**	**19749**	**2240**	**6456**	**17133**

Appendix 16

Governance indicators and the volume of oil production of Libya

The Libyan figures of governance indicators from 2008 to 2014 as shown in World Governance Indicators (WGI) introduced by World Bank.

Government Indicators	2008	2009	2010	2011	2012	2013	2014
Political Stability	73.68	74.88	45.28	11.79	6.64	4.74	4.37
Voice and Accountability	3.36	2.84	2.84	6.10	20.85	19.90	16.25
Government Effectiveness	11.17	12.92	12.92	7.11	5.26	5.74	2.88
Regulatory Quality	18.45	11.96	9.57	4.74	2.87	1.91	0.48
Rule of Law	28.37	20.85	18.96	12.68	12.80	6.16	2.88
Control of Corruption	19.42	8.13	5.24	5.21	2.39	0.96	1.44

Oil production (1000 bbl. per day) is presented in the appendix as published by US Energy Information Administration (EIA).

	2008	2009	2010	2011	2012	2013	2014	2015
Production	1875.833	1790.000	1790.000	502.356	1483.934	984.506	517.917	433.972
△	0%*	-5%	0%	-72%	195%	-34%	-47%	-16%

* The level of oil production in 2007 is 1875.833 (1000 bbl./day).

Appendix 17

The TARIQ-significance of Web CSR context regarding the five types of disclosure

It is the extent (%) of disclosure occupation on the whole Webpage textual size at the date and time of capturing it by www.archive.org.

Part A:

Website version	Types of disclosure	2008-2009				2010-2011				2012-2013				2014-2015			
		JVCs	NCs	Owner	Average	JVCs	NCs	Owner	Average	JVCs	NCs	Owner	Average	JVCs	NCs	Owner	Average
Arabic	Community	3	11	9	**9**	28	9	9	**11**	12	6	8	**8**	5	10	20	**11**
	Customer	ⓘ	21	ⓘ	**21**	ⓘ	50	12	**19**	ⓘ	13	7	**12**	4	18	24	**18**
	Employee	12	12	12	**12**	41	11	10	**14**	43	8	16	**13**	7	16	22	**16**
	Environment	17	14	16	**15**	59	3	9	**30**	8	3	24	**20**	12	4	19	**10**
	HS&E	100	26	20	**26**	53	7	10	**16**	39	35	ⓘ	**37**	7	12	ⓘ	**11**
	Average	**9**	**15**	**11**	**12**	**47**	**10**	**9**	**15**	**17**	**8**	**13**	**12**	**8**	**13**	**20**	**13**
English	Community	7	ⓘ	5	**5**	5	ⓘ	29	**12**	5	6	7	**6**	75	6	18	**31**
	Customer	14	ⓘ	2	**4**	ⓘ	ⓘ	ⓘ	**ⓘ**	ⓘ	7	ⓘ	**7**	45	11	5	**11**
	Employee	40	24	2	**36**	3	ⓘ	4	**3**	4	8	3	**7**	2	6	5	**6**
	Environment	7	8	4	**6**	5	ⓘ	2	**5**	5	3	2	**3**	5	6	33	**8**
	HS&E	41	59	ⓘ	**42**	15	10	3	**11**	12	3	ⓘ	**8**	13	8	2	**8**
	Average	**22**	**28**	**5**	**16**	**6**	**10**	**20**	**8**	**8**	**7**	**3**	**6**	**39**	**6**	**12**	**12**
Eng. & Ara.	Community	4	11	8	**8**	16	9	10	**11**	11	6	8	**8**	47	8	19	**22**
	Customer	9	21	2	**13**	ⓘ	50	12	**19**	ⓘ	8	7	**8**	12	14	6	**13**
	Employee	30	12	12	**16**	24	11	9	**13**	14	8	14	**10**	4	7	17	**8**
	Environment	6	13	10	**10**	40	3	9	**25**	7	3	16	**12**	7	5	23	**9**
	HS&E	42	27	20	**33**	40	7	9	**15**	21	13	ⓘ	**18**	8	10	2	**9**
	Average	**19**	**15**	**9**	**13**	**30**	**10**	**10**	**14**	**13**	**7**	**12**	**10**	**26**	**8**	**16**	**12**

Part B:

Website version	Types of disclosure	Pre-Arab spring				Pre-revolution				Intra-revolution				Post-revolution			
		JVCs	NCs	Owner	Avg.	JVCs	NCs	Owner	Avg.	JVCs	NCs	Owner	Avg.	JVCs	NCs	Owner	Avg.
Arabic	Community	14	9	13	**12**	41	19	14	**21**	ⓘ	ⓘ	6	**6**	40	7	10	**20**
	Customer	ⓘ	ⓘ	10	**10**	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	50	16	**27**
	Employee	47	11	10	**13**	43	ⓘ	10	**29**	ⓘ	ⓘ	28	**28**	13	ⓘ	9	**10**
	Environment	55	3	6	**26**	5	ⓘ	12	**11**	ⓘ	ⓘ	ⓘ	ⓘ	65	ⓘ	12	**35**
	HS&E	56	7	10	**10**	15	ⓘ	4	**13**	ⓘ	ⓘ	15	**15**	75	ⓘ	11	**70**
	Average	**44**	**9**	**10**	**14**	**32**	**19**	**12**	**20**	ⓘ	ⓘ	**6**	**6**	**57**	**15**	**11**	**31**
English	Community	4	ⓘ	29	**14**	6	ⓘ	ⓘ	**6**	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ
	Customer	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ
	Employee	3	ⓘ	4	**3**	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ
	Environment	5	ⓘ	2	**5**	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ
	HS&E	ⓘ	ⓘ	3	**9**	15	ⓘ	ⓘ	**15**	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ
	Average	**4**	**10**	**20**	**8**	**10**	ⓘ	ⓘ	**10**	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ
Eng. & Ara.	Community	9	9	14	**12**	17	19	14	**16**	ⓘ	ⓘ	6	**6**	40	7	10	**20**
	Customer	ⓘ	ⓘ	10	**10**	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	ⓘ	50	16	**27**
	Employee	22	11	9	**12**	43	ⓘ	10	**29**	ⓘ	ⓘ	28	**28**	13	ⓘ	9	**10**
	Environment	29	3	6	**19**	5	ⓘ	12	**11**	ⓘ	ⓘ	ⓘ	ⓘ	65	ⓘ	12	**35**
	HS&E	56	7	8	**10**	15	ⓘ	4	**14**	ⓘ	ⓘ	15	**15**	75	ⓘ	11	**70**
	Average	**23**	**9**	**11**	**13**	**20**	**19**	**12**	**17**	ⓘ	ⓘ	**6**	**6**	**57**	**15**	**11**	**31**

Appendix 18

The two types of TARIQ-significance of Web CSR disclosure regardless of the language of publishing.

Description	Types of Ownerships	2008-2009	2010-2011	2012-2013	2014-2015
(A) **The total size of Websites** (in webpages)	JVCs	259	421	380	564
	NCs	130	233	399	428
	Owner	608	1427	1056	327
	All Firms	**997⬇**	**2081⬆**	**1835**	**1319**
(B) **The volume of Web (CSR & non-CSR) disclosure** (in words)	JVCs	96,805	26,980	19,701	33,066
	NCs	33,200	33,263	97,639	258,815
	Owner	258,532	442,561	152,263	50,891
	All Firms	**388,537**	**502,805⬆**	**269,603⬇**	**342,772**
(C) **The volume of Web CSR disclosure** (in words)	JVCs	20,813	8,202	2,640	10,449
	NCs	4,980	3,160	7,030	20,964
	Owner	24,302	43,371	17,967	8,397
	All Firms	**50,095**	**54,733 ⬆**	**27,637⬇**	**39,810**
(D) **The size of CSR-related Websites** (in webpages)	JVCs	47	48	32	67
	NCs	33	17	64	110
	Owner	122	260	148	56
	All Firms	**202⬇**	**325⬆**	**244**	**233**
(E) **TARIQ-significance of Web CSR context** $(C \div B \times 100)$	JVCs	21.5%	30.4%	13.4%	31.6%
	NCs	15.0%	9.5%	7.2%	8.1%
	Owner	9.4%	9.8%	11.8%	16.5%
	All Firms	**12.4%**	**15.2%⬆**	**11.7%⬇**	**12.7%**

Description	Types of Ownerships	2008-2009	2010-2011	2012-2013	2014-2015
(F) **TARIQ-significance of CSR-related websites** (D ÷ A × 100)	JVCs	13.8%	12.3%	8.0%	14.1%
	NCs	19.2%	11.3%	14.5%	25.7%
	Owner	20.1%	14.2%	22.7%	17.1%
	All Firms	**18.0%**	**13.7%**⬇	**16.4%**	**18.9%**⬆
The overall TARIQ-significance of Web CSR disclosure (E × F ×10)	JVCs	29.74%	37.32%	10.77%	44.57%
	NCs	28.72%	10.73%	10.47%	20.87%
	Owner	18.93%	13.86%	26.90%	28.22%
	All Firms	**22.32%**	**20.80%**	**19.09%**⬇	**24.04%**⬆
The number of disclosing companies	JVCs	4	6	6	6
	NCs	4	2	6	6
	Owner	1	1	1	1
	All Firms	**9**	**9**	**13**	**13**

Averagely, ⬇ the period of lowest figure; ⬆ the period of highest figures**.**

Appendix 19

The volume of CSR disclosure (in words) on Arabic websites during 2010-2011.

Type of Disclosure	Pre-Arab Spring	Pre-Revolution	Intra-Revolution	Post-Revolution	Total
① Community engagement	17,766	2,727	937	1,894	**23,324**
② Customer engagement/protection	248	0	0	247	**495**
③ Employee treatments	14,056	999	224	1,057	**16,336**
④ Environmental issues	1,471	274	0	2,196	**3,941**
⑤ HS&E	1,377	559	29	1,382	**3,347**
Total	**34,918**	**4,559**	**1,190**	**6,776**	
From	01/01/2010	17/12/2010	17/02/2011	23/08/2011	**01/01/2010**
To	16/12/2010	16/02/2011	22/08/2011	31/12/2011	**31/12/2011**
Duration in days	350	63	186	131	**730**
Employed management	Pre-reconstruction Management			Reconstructed Management	
Internet services	Available		Blocked	Available	
# of disclosing companies	7	5	1	5	**8 out of 13**
% of Risk management domain = (② + ④ + ⑤) ÷ Total	9%	18%	2%	56%	**16%**

Appendix 20

The outputs of semantic analysis of interviews regarding four different themes (and sub-themes).

The table below presents the extent (%) of using references as either 'Goals' (affected by) or 'Actor' (influencer) in interviewees' speech and the significance rate of each. These metrics have been generated by TROPES.

Themes as occurred in the interviews (the used reference)	The extent of being an Actor (%)	Significance rate (out of 4 points)
Organisational Functions:		
Human Resources (employment)	44%	3.1
Production (production)	25%	2.6
Administration (management)	44%	3.4
Finance (funds)	50%	2.0
Reporting (report)	34%	2.9
Logarithmic Average	**40%**	**2.8**
Types of ownerships and Business Networking:		
A- Types of Networking:		
Affiliations (Affiliation)	52%	2.4
Partnership (Partnership)	18%	1.9
Coordination (Coordination)	21%	1.5
Logarithmic Average	**32%**	**1.9**
B- Types of Ownerships:		
JVCs (JVC)	45%	2.0
NCs (NC)	43%	2.7
NOC (NOC)	40%	4.0
Logarithmic Average	**43%**	**2.7**

Themes as occurred in the interviews (the used reference)	The extent of being an Actor (%)	Significance rate (out of 4 points)
Logarithmic Average	**34%**	**2.3**
Types of CSR & sustainability issues:		
1- HS&E (HS&E)	43%	2.9
2- Community (Society)	43%	2.8
3- Environment (Environment)	12%	2.6
4- Employees (Employee)	42%	3.6
5- Customers (Customer)	37%	1.7
Sustainability (Sustainability)	50%	2.6
Logarithmic Average	**39%**	**2.6**
Risk management domain (1, 3 and 5)	32%	2.3
Social domain (2 and 4)	43%	3.1
Obstacles & challenges of CSR issues:		
1- Political divisions (Division)	41%	2.7
2- Government ineffectiveness (Government)	31%	2.3
3- The instability & insecurity of the context (Security)	50%	2.6
4- Unconscious stakeholders' pressure (consciousness)	28%	2.7
5- The CSR-related capability of management (management)	44%	3.4
6- Decline in business capabilities (production)	25%	2.6
Logarithmic Average	**35%**	**2.7**
Obstacles and challenges at national level (1 to 3)	40%	2.5
Obstacles and challenges of the industry (4 to 6)	31%	2.9
General Logarithmic Average	**35%**	**2.6**

Appendix 20